

**Strathfoyle Community Association Limited
Company Limited by Guarantee**

**Independent examiner's report to the Directors of
Strathfoyle Community Association Limited for the year ended
31st March 2023**

We report solely to the company directors on our examination of the accounts for the year ended 31st March 2023. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Strathfoyle Community Association Limited and its directors as a body for our work or for this report. As a practising member firm of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at www.charteredaccountants.ie

Respective responsibilities of the directors and examiner

As the directors of the company, you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 and the Charities Act (Northern Ireland) 2008. Having satisfied ourselves that the charity is not subject to an audit under Company Law, and is eligible for independent examination, it is our responsibility to:

- examine accounts under section 65 of the Charities Act
- follow the procedure laid down in general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us concern to believe:

1. the accounting records were not kept as required by section 386 of the Companies Act 2006 and section 63 of the Charities Act;
2. that the accounts do not accord with those accounting records;
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006, The Charities Act and with methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.
4. that there is further information needed for a proper understanding of the accounts to be reached.

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**Independent examiner's report to the Directors of
Strathfoyle Community Association Limited for the year ended
31st March 2023 - Continued**

Independent Examiner's Statement

We have completed our examination and have no concerns in respect on the matters (1) to (4) above and, in connection with following the directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention

**Diver Donaghy and Company Limited
Gortfoyle Business Centre
104-108 Spencer Road
Derry
BT47 6AG**

14th August 2023