

**CRJ Ltd**  
**(A company limited by guarantee)**

**Independent Examiner's Report to the charity committee members of  
CRJ Ltd**

We report on the accounts of the charity for the year ended 31 March 2024.

**Respective responsibilities of charity committee members and examiner**

As the charity's members you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- examine the accounts under Section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Commission 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.

Our 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 considerations of any unusual items or disclosures in the accounts, and seeking explanation from you as charity members concerning any such matters.

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

1. That accounting records were not kept in accordance with 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 the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent Examiner's Statement**

We have completed our examination and have the following concerns:

During our examination of the accounting records we identified unaccounted expenditure, this included £8,006 of overpayment of wages to one employee and £22,660 of expenditure with no supporting documentation, therefore accounting records were not kept in accordance with Section 63 of the Charities Act.

  
McGroarty McCafferty & Company Ltd

**Accountants and Tax Consultants**

**2 Carlisle Terrace**

**Derry**

**N Ireland**

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**Date: 6 December 2024**