

**THE RESOURCE CENTRE DERRY**  
**Racecourse Road**  
**Carnhill**  
**Derry BT48 8BA**

**Date: 6 September 2023**

**McDaid McCullough Moore**  
**Statutory Auditor**  
**28/32 Clarendon Street**  
**Derry BT48 7HD**

**BT48 7HD**

**Dear Sirs,**

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other trustees and officials of the charitable company, the following representations given to you in connection with the charitable company's financial statements for the year ended 31 March 2023. These enquiries have included inspection of supporting documentation, where appropriate, and are sufficient to satisfy ourselves that we can make each of the following representations.

**1. General**

We acknowledge as directors our responsibility under the Companies Act 2006 for preparing financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and members meetings, have been made available to you.

The financial statements are free of material misstatements, including omissions.

We believe that the effect of uncorrected misstatements is immaterial both individually and in total.

**Internal Controls and Fraud**

We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect fraud. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. There have been no irregularities (or allegations of irregularities) involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

**2. Accounting Policies**

The accounting policies used are detailed in the financial statements and are consistent with those adopted in the previous financial statements.

**3. Accounting estimates**

The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

#### **4. Statement of Financial Activities - Deficit £51,271**

Except as disclosed in the financial statements, the results for the year were not materially affected by:

- (a) transactions of a sort not usually undertaken by the charitable company,
- (b) circumstances of an exceptional or non-recurrent nature.
- (c) charges or credits relating to prior periods or
- (d) any change in the basis of accounting.

Any expenditure included in the financial statements (where receipts or vouchers were not available) was properly made in connection with the carrying on of the charitable company's business, unless specifically notified to you as being of a private nature.

#### **5. Fixed Assets (£606,722)**

- (a) The company has a satisfactory title to all fixed assets included in the financial statements and there are no liens or encumbrances on the company assets, except for those that are as disclosed in the notes to the financial statements.
- (b) The fixed assets to which the company has satisfactory title are included in the financial statements.
- (c) All amounts of expenditure capitalised in respect of fixed assets as detailed in the financial statements represent expenditure incurred in acquiring additional assets or improving existing assets. No expenditure capitalised is of a revenue nature.
- (d) We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets reflected in the financial statements.

#### **6. Stocks (£532)**

The charitable company's stock comprises the whole of the charitable company's stock wherever situated.

The stock was ascertained by annual evaluation carried out by the company's employees under the supervision of responsible Officials on (and after) 31 March 2023.

The stock has been valued at the lower of cost and estimated net realisable value.

#### **7. Debtors (£101,172)**

Balances included in the financial statements are all valid debtors or prepayments. The bad debts written off are complete as far as the trustees are aware and full provision has been against specific debts which are known or may be expected to be irrecoverable.

#### **8. Other Current Assets (£436,191)**

In our opinion, other current assets are expected to realise in the ordinary course of business at least the amounts at which they are stated in the company's Balance Sheet.

#### **9. Liabilities (£92,091)**

All known liabilities of material amount at 31 March 2023 are shown in the financial statements including the liability for all purchases to which title has passed prior to 31 March 2023 and for all items included in stocks.

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of liabilities reflected in the financial statements.

#### **10. Capital Commitments**

At 31 March 2023 there were no commitments for capital expenditure.

#### **11. Subsequent events**

There have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

#### **12. Transactions with Trustees**

The Company has had at no time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for the trustees nor to guarantee or provide security for such matters.

#### **13. Other Related Party Transactions**

All other related party transactions for the year ended 31 March 2023 are shown in Note 26. We have made available to you all relevant information concerning such transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of the Companies Act 2006 or accounting standards.

#### **14. Going Concern**

We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We also confirm our plans for future action required to enable the company to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

#### **15. Law and Regulations**

We are not aware of any irregularities, including fraud, involving management or employees of the charitable company; nor are we aware of any breaches or possible breaches of statute, regulations or contracts, agreements or the company's Memorandum & Articles of Association which might prejudice the charitable company's going concern status or that might result in the charitable company suffering significant penalties or other loss. No allegations of such irregularities, including fraud, or such breaches have come to our notice.

#### **16. Grants and Donations**

All grants, donations and other income, the receipt of which is subject to specific terms and conditions, have been notified to you. There have been no breaches of terms or conditions during the year in the application of such income.

Restricted grants and donations have been received during the year from the following :

Department for Communities, Western Health and Social Care Trust, Derry City and Strabane District Council, Community fund and other sundry grants. All restricted revenue income balances to be carried forward, have been notified to you.

#### **17. Cash/Shop donations**

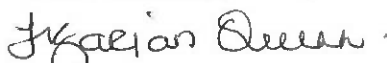
All cash donations received, during the year ended 31 March 2023 have been included in the weekly financial records and are included in the financial statements.

#### 18. Social Centre Activities

All income received from social centre activities, during the year ended 31 March 2023, including meal receipts, bus income, bingo income, meals on wheels receipts, entertainment and hairdressing have been included in the weekly cash returns and are included in the financial statements.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware. Each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully,



M Quinn  
Trustee



J Nixon  
Trustee