

## **South Lough Neagh Regeneration Association**

(A company limited by guarantee, not having a share capital)

# **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF SOUTH LOUGH NEAGH REGENERATION ASSOCIATION**

We have examined the financial statements of the company for the financial year ended 31 December 2020, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

### **Respective responsibilities of trustees and examiner**

The company's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The company's trustees consider that an audit is not required for this financial year and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 145 of the Act; and
- state whether particular matters have come to our attention.

### **Basis of independent examiner's report**

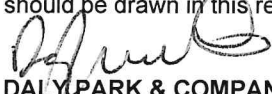
Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**DALYPARK & COMPANY LTD**

Chartered Accountants

4 Carnegie Street

Lurgan

Co. Armagh

BT66 6AS

Northern Ireland

**Date: 3 August 2021**