

## **INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF GARVAGHEY AREA COMMUNITY CENTRE – NIC 106853**

We have examined the financial statements of the Trust for the financial year ended 31 March 2023, which are set out on pages 1 - 2.

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

The trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

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

We have examined your financial statements 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. An examination includes a review of the accounting records kept by the Trust 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.

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 63 of the Charities Act.
- the financial statements do not accord with those accounting records.
- the financial statements do not comply with the accounting requirements of the Charities Act.
- there is further information needed for a proper understanding of the accounts to be reached.

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

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.

 FCA

Ciaran Boyle BA Hons (Accs) FCA  
K MAGILL AND COMPANY  
Chartered Accountants  
2 Church Street  
Ballygawley  
Dungannon  
Co. Tyrone  
BT70 2HB  
Northern Ireland

Date: 15 May 2025