

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT**

TO THE TRUSTEES OF BALLYMACANALLEN COMMUNITY ASSOCIATION LTD

I report on the financial statements of the charitable company for the year ended 30 June 2025, which are set out on pages 5 to 14.

Responsibilities of trustees and examiner

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have completed my examination and I have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).



**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD
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INDEPENDENT EXAMINER'S REPORT (CONTINUED)**

TO THE TRUSTEES OF BALLYMACANALLEN COMMUNITY ASSOCIATION LTD

Independent examiners statement

I 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.

Gillian Johnston ACA

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17 Mandeville Street
Portadown
Craigavon
Co Armagh
BT62 3PB

Dated: 19 MARCH 2026