Independent Examiner's Report to the Trustees of Southern & Mid Ulster Advance Drivers and Riders

Charity Number: 110217

Financial Year Ended: 31 December 2025

1. Responsibilities of the Trustees and the Independent Examiner

As the charity's trustees, you are responsible for preparing the annual accounts in accordance with the Charities Act (Northern Ireland) 2008. You have determined that the charity is exempt from a full statutory audit this year and that an independent examination is the appropriate level of review.

My responsibility as the independent examiner is to:

- Review the accounts under Section 65 of the Charities Act.
- Follow the procedures and directions issued by the Charity Commission for Northern Ireland.
- State whether any specific matters of concern have come to my attention.

2. Basis of the Independent Examiner's Report

I conducted my examination in accordance with the general Directions provided by the Charity Commission for Northern Ireland. This process involved reviewing the accounting records maintained by the charity and checking that the presented accounts accurately reflect those records. I also evaluated any unusual financial items or disclosures and sought clarification from the trustees regarding those matters.

Because an independent examination is narrower in scope than a full audit, it does not provide all the evidence required for an audit. Consequently, I do not express a formal audit opinion on whether the accounts present a 'true and fair view'. My conclusions are limited strictly to the statement below.

3. Independent Examiner's Statement

As part of my examination, it is my role to state if any material matters give me cause to believe that:

1. Proper accounting records were not kept in accordance with Section 63 of the Charities Act.
2. The accounts do not accord with those accounting records.
3. The accounts fail to comply with the accounting requirements of the Charities Act.
4. Further information is needed to ensure a proper understanding of the accounts.

I have completed my review and can confirm that I have no concerns regarding the four points listed above. Furthermore, in conducting my examination according to the Directions of the Charity Commission for Northern Ireland, no other matters have come to my attention that need to be drawn to the trustees' attention.

Signed: K Strain

Name: [Examiner's Full Name] KATHARINE STRAIN

Relevant Professional Qualification (if any): [e.g., FCA, FCCA, or state "None" if acting as a lay competent person] FCA

Address: [Examiner's Address] 143 Ballylesson Road, Belfast, BT8 8JU

Date: [Date Signed] 14/9/26.