# Independent Auditors Report to the Members' of WGRC CLG

We have audited the financial statements (‘‘financial statements’’) of WGRC CLG for the year ended 31 December 2016 which comprises the statement of financial activities and income and expenditure account, statement of other comprehensive income, the balance sheet, the cash flow statement and the related notes.

The financial reporting framework that has been applied in their preparation is Irish law and FRS 102- the Financial Reporting Standard applicable in the UK and Republic of Ireland. In applying that framework, the directors have elected to have regard to the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (issued in November 2014) (‘the Charities SORP’). Our audit was conducted in accordance with International Standards on Auditing (ISAs) (UK & Ireland).

## Opinions and conclusions arising from our audit

### 1 Our opinion on the financial statements is unmodified

In our opinion the financial statements:

* give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2016 and of its results for the year then ended;
* have been properly prepared in accordance with FRS 102 – the Financial Reporting Standard applicable in the UK and Republic of Ireland as applied in accordance with the provisions of the Companies Act, 2014 and having regard to the Charities SORP; and have been properly prepared in accordance with the requirements of the Companies Act, 2014.

### 2 Our conclusions on other matters on which we are required to report by the Companies Act, 2014 are set out below

We have obtained all the information and explanations which we consider necessary for the purposes of our audit. In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting Records. In our opinion the information given in the Directors’ Report is consistent with the financial statements.

### 3 We have nothing to report in respect of matters on which we are required to report by exception

ISAs (UK & Ireland) require that we report to you if, based on the knowledge we acquired during our audit, we have identified information in the annual report that contains a material inconsistency with either that knowledge or the financial statements, a material misstatement of fact, or that is otherwise misleading.
In addition, the Companies Act, 2014 requires us to report to you if, in our opinion, the disclosures of board members’ remuneration and transactions required by sections 305 to 312 of the Act are not made.

## Basis of our report, responsibilities and restrictions on use

As explained more fully in the Statement of the Responsibilities of the Board, the board members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act, 2014.

Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's Ethical Standards for Auditors. An audit undertaken in accordance with ISAs (UK & Ireland) involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error.

This includes an assessment of: whether the accounting policies are appropriate to the Company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the board members; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Whilst an audit conducted in accordance with ISAs (UK & Ireland) is designed to provide reasonable assurance of identifying material misstatements or omissions it is not guaranteed to do so. Rather the auditor plans the audit to determine the extent of testing needed to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements does not exceed materiality for the financial statements as a whole. This testing requires us to conduct significant audit work on a broad range of assets, liabilities, income and expense as well as devoting significant time of the most experienced members of the audit team, in particular the engagement partner responsible for the audit, to subjective areas of the accounting and reporting.

Our report is made solely to the Company's members, as a body, in accordance with section 391 of the Companies Act, 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

John Fleming

**for and on behalf of Creeley Fleming,**

**Chartered Accountants,**

19 The Exchange,
Calmount Park,
Ballymount,
Dublin 12

26 April 2018