

STRICTLY PRIVATE AND CONFIDENTIAL

The Directors,
Walkinstown Greenhills Resource Centre CLG,
6 Cromwellsfort Road,
Walkinstown Avenue,
Dublin 12

27th April 2023

Re: Audit Findings Letter

Dear Directors,

International Auditing Standards (ISA's) require us to communicate our audit findings to those charged with governance, including the following

- Our views as auditors regarding the quality and acceptability of the entities internal controls and accounting systems with a description of any suggested improvements;
- Significant deficiencies in internal control identified during the audit;
- Our views as auditors regarding the quality of the entity's accounting practices and financial reporting with a description of any suggested improvements;
- A description of the significant audit risks that have impacted on our audit report;
- A description of any fraud/information that indicates that a fraud may exist or breaches in laws or regulations noted during our audit;
- A description of any instances of non-compliance or suspected non-compliances with applicable laws and regulations noted during our audit,
- Any potential modifications to the auditor's report, including to description of any suggested qualification or explanatory paragraphs;
- Any matters of governance interest;
- A description of any unadjusted misstatements (uncorrected errors and omissions);
- Significant difficulties, if any, encountered during the audit;
- If during the audit events or conditions have been identified that may cast significant doubt on the entity's ability to continue as a going concern,
- Other deficiencies, that have not been communicated by other parties, that in the auditor's professional judgment are of sufficient importance to merit management's attention; and
- Any other issues required to be communicated to those charged with governance in accordance with the ISAs.

No issues came to our attention that in our professional opinion, in the context of an audit findings letter, need to be reported to you as directors of the company.

An audit of financial statements is not designed to identify all matters that may be relevant to those charged with governance. Accordingly, the audit does not ordinarily identify all such matters.

▪ **Going Concern Assessment**

Based on our audit work performed, including information and evidence obtained and a review of the key assumptions made by management. We have nothing to report in accordance with our audit report and the "Conclusions relating to going concern".

Management in assessing Walkinstown Greenhills Resource Centre Company Limited by Guarantee's ability to continue as a going concern for a period of at least 12 months from the date of signing has made the following assumptions:

- The confirmation of continued support from its bank
- The continued support of the companies funding partners

▪ **Unadjusted misstatement or omissions**

There were no unadjusted misstatements or omissions noted

▪ **Adjusted Differences**

There were no errors or omissions identified which were adjusted for during the audit process.

This letter has been prepared solely for your use and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as this letter has not been prepared for, and is not intended for, any other purpose.

Finally we would like to thank you and your staff for the assistance offered to us during the course of our work.

If you have any queries in relation to the above, please contact us at any time.

Yours faithfully



Hugh McCarthy & Associates
Chartered Accountants
Statutory Audit Firm