

Sport Ireland
The Courtyard
Sport Ireland Campus
Snugborough Road
Blanchardstown
D15 PN0N

13 May 2022

Dear Sir/Madame,

Re: I.W.A. Company Limited By Guarantee Operating under the registered name of Irish Wheelchair Association

As external auditors of Irish Wheelchair Association (IWA) we can confirm the following:

- We have obtained all the information and explanations which we consider necessary for the purpose of our audit.
- In our opinion the accounting records of IWA were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- During the course of our audit we examined, on a sample basis, documentary evidence supporting the expenditure of grants received from Sport Ireland. This audit work was carried out in such a way that we obtained sufficient evidence to give reasonable assurance that each grant was expended for the purpose for which Sport Ireland intended.
- We have reviewed the content within the Governance Code for Sport Compliance Record Form of Irish Wheelchair Association as part of our "Other Information" review for the year ended 31 December 2021; and
- Notwithstanding that the audit opinion is on the financial statements of Irish Wheelchair Association for the year ended 31 December 2021, based on our review, the information contained within the Governance Code for Sport Compliance Record Form is not materially inconsistent with the financial statements or our knowledge obtained during the course of the audit.

Mazars in Ireland (incorporating O'Connor & Associates) is a partnership and is registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in Ireland.

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Consultants: Joe Carr, Tom Caulfield, Simon Coyle, Eugene McMahon, Brendan Waters

Mazars is an international audit, tax and advisory firm

VAT NO. IE 9526808M

mazars

I trust the above satisfies the requirement of Sport Ireland Terms and Conditions of Grant Investment.

Yours faithfully,

A handwritten signature in black ink that reads "Aedin Morkan". The signature is written in a cursive, slightly slanted style.

Aedin Morkan
Partner