

## Independent Examiner's Report and Working Notes:

*Who can carry out the examination: 'an independent person who is reasonably believed by the charity trustees to have the requisite ability and practical experience to carry out a competent examination of the accounts'.*

### Directions for independent examiners

Direction 1: Examination and accounting thresholds – check whether the charity is eligible to have an independent examination

*Yes - MTNI has gross income of less than £500,000, Is not a company, their constitution doesn't require an audit. Therefore they are eligible for independent examination.*

Direction 2: Independence - check for any conflicts of interest that prevent you as the examiner from carrying out your independent examination

*There are no conflicts of interest.*

Direction 3: Documentation – record your independent examination

*This is the record.*

Direction 4: Understanding the charity – plan your independent examination

*I have read the M'Lop Tapang NI constitution and understand the public purposes of the charity. I have received all the paperwork required from the trustees including accounts, bank books, minutes of meetings, the report for the charity commission.*

Direction 5: Check that accounting records are kept and not materially misstated

*I have examined the accounting records and am satisfied with how they are kept.*

Direction 6: Check that the charity accounts are consistent with the accounting records

*I have examined the charity bank accounts and am satisfied with their consistency with the accounting records*

Direction 7: Check that any identified conflicts of interest and/or related party transactions were properly authorised and appropriately disclosed

*I am satisfied that all transactions were properly authorised and disclosed.*

Direction 8: Analytical review – identify items to review and follow up for further Information

*There were no items which required follow up.*

Direction 9: Check the form and contents of accounts

*The keeping of receipts and payments accounts is sufficient for this charity.*

Direction 10: Check the reasonableness of significant estimates, judgements and accounting policies, used in the preparation of accounts

*(NOT APPLICABLE)*

Direction 11: Compare the trustees' annual report with the accounts for consistency

*I have read the trustees report and am satisfied that the accounts match the details within.*

Direction 12: Write and sign the independent examination report

I have written and signed the report - copy below. This is an unqualified report for M'Lop Tapang NI, a charity that is not a company and has an income of £250,000 or less.

## **Independent examiner's report to the charity trustees of M'Lop Tapang NI.**

I report on the accounts of the Trust for the year ended 31st March 2024

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's statement**

I have completed my examination and 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.

**Name:** Amberlea Neely  
**Address:** 58 Oakland Avenue, Belfast, BT4 3BX  
**Date:** 05/01/25