

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEPTUNE GROUP CHARITABLE FOUNDATION

I report on the financial statements of Neptune Group Charitable Foundation (or "the charity") for the financial year ended 30 June 2023.

Respective responsibilities of trustees and examiner

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the terms of the Charities Act (Northern Ireland) 2008 as amended by the Charities Act (Northern Ireland) 2022. Having satisfied myself that the charity is not subject to audit under charity law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008 ('the Charities Act') as amended by the Charities Act (Northern Ireland) 2022;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined the 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 reasonable cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act (Northern Ireland) 2008 as amended by the Charities Act (Northern Ireland) 2022 where applicable;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements Charities Act; and
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 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.



Mr Jonathan McNeill
For and on behalf of
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Date: 18/01/2024