

## **Wah Hep Chinese Community Association**

### **Independent examiner's report to the trustees of Wah Hep Chinese Community Association**

I have prepared and examined the financial statements of Wah Hep Chinese Community Association for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act (Northern Ireland) 1964. My independent examination work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my independent examination work, for this report, or for the accounts I have prepared.

#### **Respective responsibilities of the trustees and independent examiner**

The trustees' responsibilities for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

I report to you my opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the the Charities Act (Northern Ireland) 1964. I also report to you if, in my opinion, the Trustees' Annual Report is not consistent with the financial statements, if the charity has not kept proper accounting records, if the charity's financial statements are not in agreement with these accounting records or if I have not received all of the information and explanations I require for my independent examination.

I read other information contained in the Annual Report, and consider whether it is consistent with the financial statements. This other information comprises only the Trustees' Annual Report. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

#### **Basis of independent examination opinion**

I conducted my independent examination in accordance with Accounting Standards (UK and Ireland). It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

I planned and performed my examination so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

### **Opinion**

In my opinion the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources for the year then ended and have been properly prepared in accordance with the the Charities Act (Northern Ireland) 1964 .



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