

## MAC (NI)

(A company limited by guarantee, not having a share capital)

### INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF MAC (NI)

I have examined the financial statements of the Trust for the year ended 30 September 2016, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Accounting Policies and the related notes. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements were not required to be audited in accordance with Part 16 of the Companies Act 2006.

This report is made solely to the company directors, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Board of Directors, as a body, for our work, or for this report.

#### Respective responsibilities of directors and examiner

As explained more fully in the Statement of Directors' Responsibilities, the directors, who are also the trustees of the company, are responsible for the preparation of the Directors' Annual report and the financial statements in accordance with applicable law and Accounting Standards (UK and Ireland). The company directors consider an audit is not required for this year under Chapter 3 of Part 16 of the Companies Act 2006 but that an independent examination is required under that Act.

It is my responsibility to:

- examine the financial statements under Chapter 3 of Part 16 of the Companies Act 2006 and the Regulations thereunder;
- follow the procedures laid down by the regulatory authorities; and
- state the facts if it has come to my attention in the course of my examination work that any:
  - (i) material expenditure or action appears not to be in accordance with the company's trusts;
  - (ii) information or explanation I am entitled to under the Regulations has not been afforded to me;
  - (iii) information contained in the financial statements is materially inconsistent with the Directors' Annual report for the year.

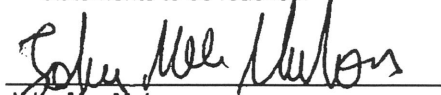
#### Basis of independent examiner's report

My examination work was undertaken in accordance with the general directions given by the regulatory authorities. Such an examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from yourselves as the company directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

#### Independent examiner's statement

In connection with my examination work, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements to keep proper accounting records and to prepare accounts which accord with the accounting records and are in accordance with the methods and principles set out in the Charities SORP and which comply with the requirements of section 396 of the Companies Act 2006 other than the requirement to give a true and fair view have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



John MacMahon

JOHN MACMAHON & CO

Chartered Accountants and Registered Auditors

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Date: 28 June 2017