

**Seeds of Hope****Registered Charity Number - 109852****For the period ended 31 August 2025****The Trustees' report****Independent Examiner's Report to the Trustees of Seeds of Hope**

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We report on the accounts of the Charity for the period ended 31 August 2025.

**Respective responsibilities of Trustees and Independent Examiner**

The charity's Trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. The charity's Trustees consider that an audit is not required for this period under section 65 of the Charities Act and that an independent examination is needed.

It is our responsibility to:

- (i) examine the accounts under section 65 of the Charities Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 65(9)(b) of the Charities Act; and
- (iii) state whether particular matters have come to our attention

**Basis of independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the independent examiner's statement below.

Our 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 Act
2. That the financial statements do not accord with those accounting records
3. That the financial statements 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**

We have completed our 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.



**David McMullan & Co Ltd**  
**Chartered Accountants**

**13 March 2026**

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