

**Dunluce Christian Fellowship (Formerly Portrush Christian Trust)**

**Registered Charity**

**For the year ended 31 December 2024**

**Independent Examiner's Report to the Trustees of Dunluce Christian Fellowship (Formerly Portrush Christian Trust)**

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I report to the Trustees on my examination of the financial statements of the Charity for the year ended 31 December 2024, which comprise the Statement of Financial Activities, Balance Sheet and related notes, which are set out on pages 5 to 9.

The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).

**Respective responsibilities of trustees and independent examiner**

As explained more fully in the Trustees' Report set out on pages 2 - 3, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. The Trustees of the Charity being responsible for the preparation of the financial statements, consider that an audit is not required for this year.

Having satisfied myself that the charity does not require an audit and is eligible for independent examination, it is my responsibility to;

- examine the financial statements under section 65 of the Charities Act 2008.
- 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 2008.
- State whether particular matters have come to my attention.

**Basis of independent examiner's report**

I have examined your charity financial statements 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. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, 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:

- that accounting records were not kept in accordance with the Charities Act;
- that the financial statements do not accord with those accounting records;
- that the financial statements do not comply with the accounting requirements, methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- 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 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**

**24<sup>th</sup> September 2024**

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