

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF WHITEABBEY PRESBYTERIAN CHURCH**

I report on the financial statements of the charity for the year ended 31st December 2022, which are set out on pages 3 to 18.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008 ("the Act"). The charity's trustees consider that an audit is not required for this year under Article 65(3) of the Act and that an independent examination is needed. The charity's gross income exceeded £250,000 but did not exceed £500,000 and I am qualified to undertake the examination by being a qualified member of Chartered Accountants Ireland.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under Article 65 of the Charities Act (Northern Ireland) 2008, and
- to follow the applicable Directions given by the Charity Commission for Northern Ireland, and
- to state whether particular matters have come to my attention

**Basis of independent examiner's report**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the 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 statement below

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with Article 63 of the Charities Act (Northern Ireland) 2008; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Nigel V Skillen FCA**

Diamond & Skillen

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21st March 2023