

## **Independent examiner's report to the Charity Trustees of Loanends Presbyterian Church**

I report in the accounts of the Loanends Congregation for the year ended 31<sup>st</sup> December 2022 which are set out within the attached accounts report.

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

The charity's trustees as responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- To 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;
- To state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. 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 to 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 next statement.

### **Independent examiner's statement**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act (Northern Ireland) 2008; and;
- to prepare accounts which accord with the accounting records and comply with the account requirements of the Charities Act (Northern Ireland) 2008;

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Name:** Mr Graham Ferguson

**Professional Qualification:** FCA

**Address:** 15 Ballyharvey Road, Muckamore, Antrim, BT41 4SN

**Date:** 10 October 2022