

## VINECASH PRESBYTERIAN CHURCH

### Independent Examiner's Report to the Board of Trustees of Vinecash Presbyterian Church

I have examined the financial statements of the Trust for the year ended 31 December 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Accounting Policies and the related notes. These financial statements have been prepared under the accounting policies set out therein.

The report is made solely to the charity trustees, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the charity's Board of Trustees 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 charity and the charity's Board of Trustees, as a body, for our work, or for this report.

#### Respective responsibilities of trustees and examiner

As explained more fully in the Statement of Trustees's Responsibilities, the directors, who are also the trustees of the charity, are responsible for the preparation of the Trustees' report and the financial statements in accordance with applicable law and Accounting Standards (UK and Ireland). The charity trustees consider an audit is not required for this year under the Charities Act (Northern Ireland) 2008 but that an independent examination is required under that Act.

It is my responsibility to:-

- (a) examine the financial statements under the Charities Act (Northern Ireland) 2008 and the Regulations thereunder
- (b) follow the procedures laid down by the regulatory authorities, and
- (c) 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 charity's trusts;
  - (ii) information of 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 Trustees' 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 charity 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 charity trustees 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 has 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.

Date 4 March 2025

William Morrow

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