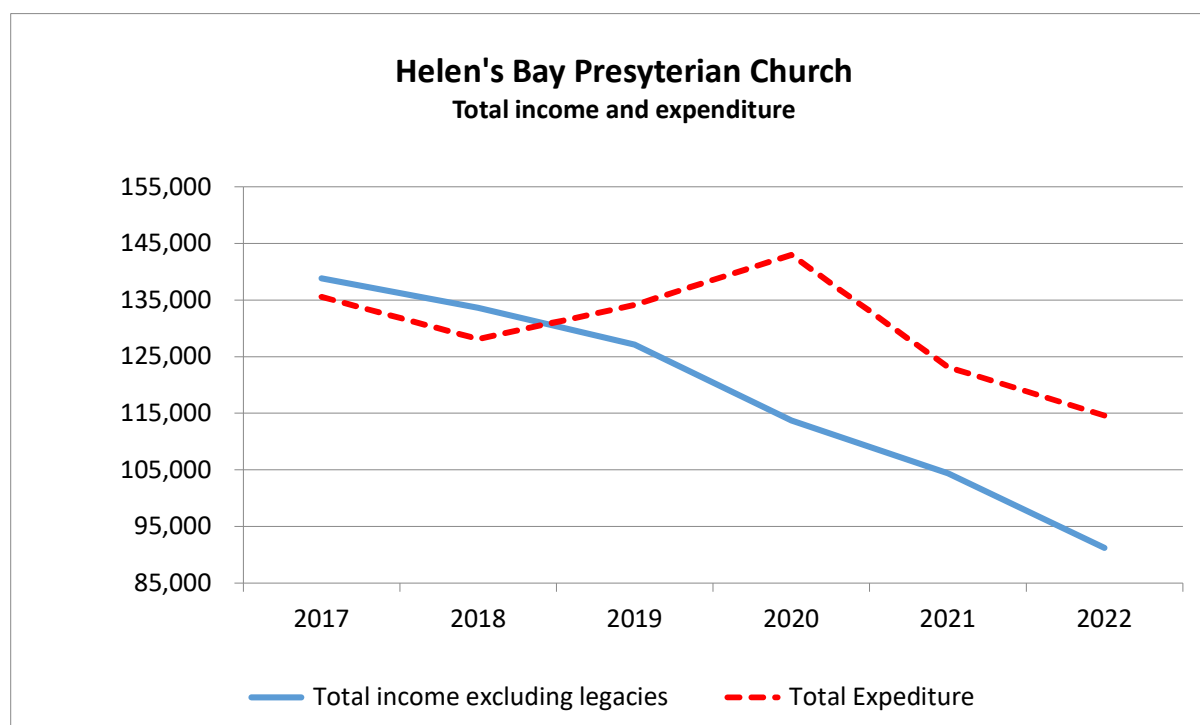


Independent examiner's report to the charity trustees of Helen's Bay Presbyterian Church

I present my report on the accounts of the Trust for the year ended 30th December 2022.

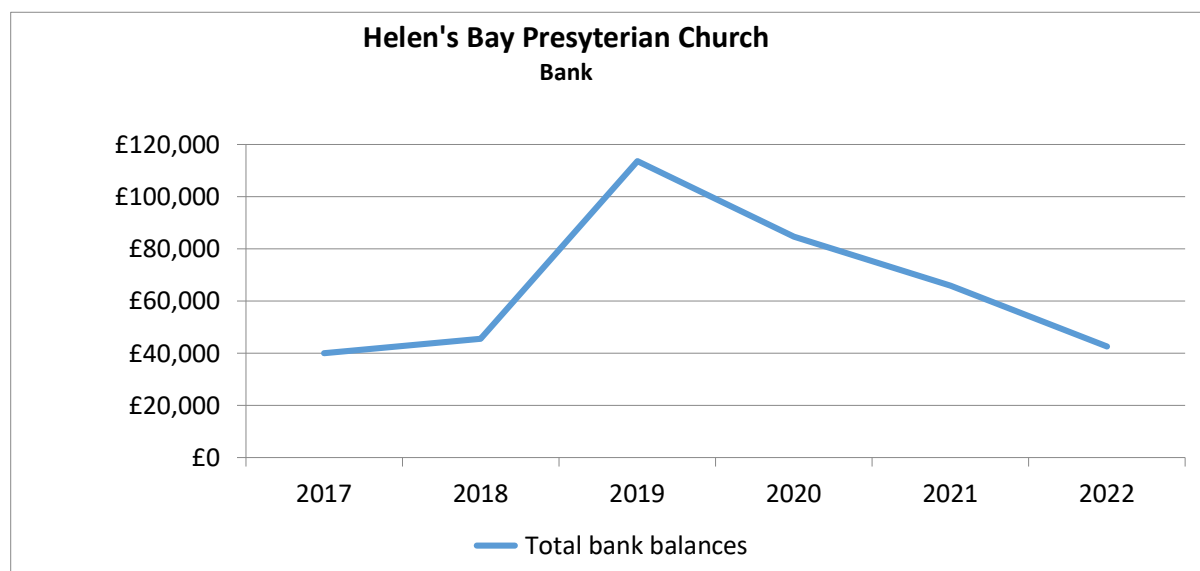
The trend of the past 4 years has continued with total income continuing to decrease, with a further £13k fall (excluding legacies) in 2022 bringing the fall from 2017 levels to over £45k. The second concerning trend is the excess of expenditure over revenue for the fourth year in a row. These trends are shown in the graph immediately below. More positively expenditure fell by almost £10k between 2021 and 2022.

In 2022 total expenditure (£115k) exceeded total income (£93k) by almost £22k. The cash reserves of the church have fallen by a similar amount. If the deficit continues at the current level, the current unrestricted cash reserves of £24k will be consumed within just over one year. If the trend of decreasing income continues however, the cash reserves will be used in an even shorter period of time.



(The solid blue line shows total income, excluding legacy income. The red broken line represents expenditure)

Independent examiner's report to the charity trustees of Helen's Bay Presbyterian Church



Once again, I highlight the work of your honorary treasurer, Karen. 2022, has in some ways been a difficult year being a year of transition, adding to the pressures from the many other demands on Karen's time. I also acknowledge the efforts of the treasurers of each of the church's organisations in preparing their sub accounts.

As far as the formal reporting is concerned, the paragraphs below details responsibilities, the work undertaken and the conclusions reached.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention. Basis of independent examiner's report

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

1. That accounting records were not kept in accordance with section 63 of the Charities Act

Independent examiner's report to the charity trustees of Helen's Bay Presbyterian Church

2. That the accounts do not accord with those accounting records
3. That the accounts 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.

I have completed my 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.

Wesley B Hanson
29th July 2023