

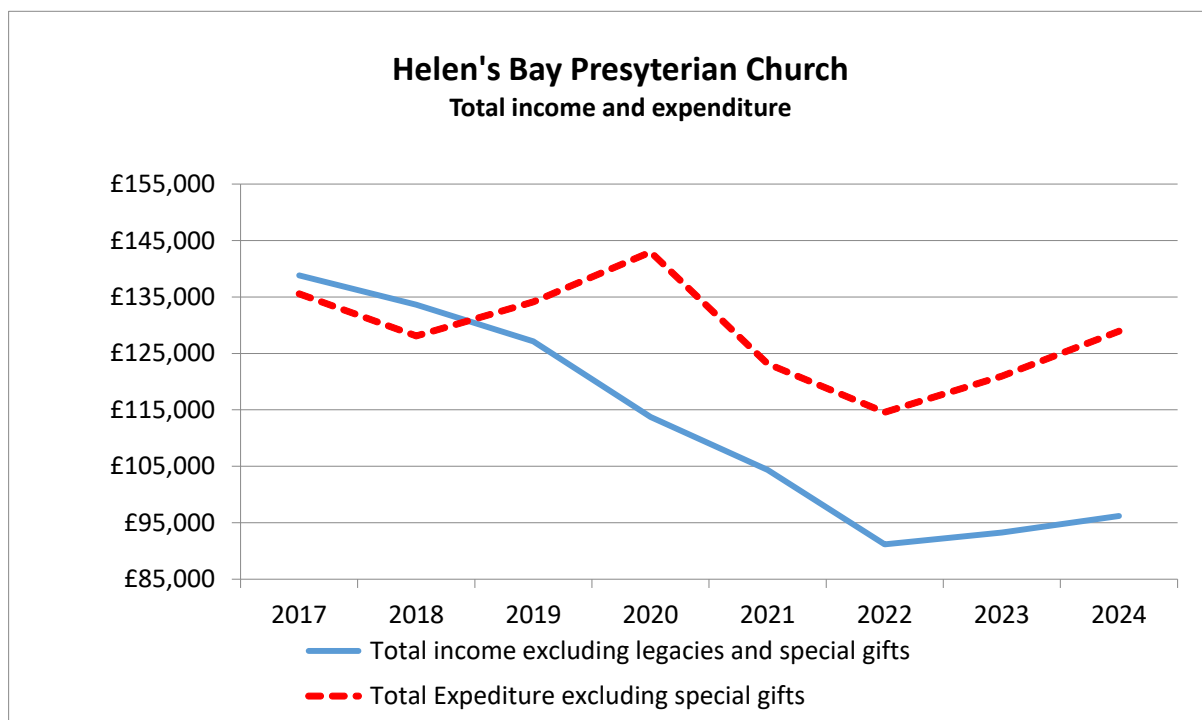
## INDEPENDENT EXAMINER'S COMMENTS

I present my report on the accounts of the Trust for the year ended 30<sup>th</sup> December 2024.

Whilst it is encouraging to see total income (excluding legacies and special gifts) increase during the past 2 years, the corresponding expenditure figure has increased by an even greater amount with the result that the gap between expenditure and income has again widened. 2024 has been the fourth year in a row that this has happened

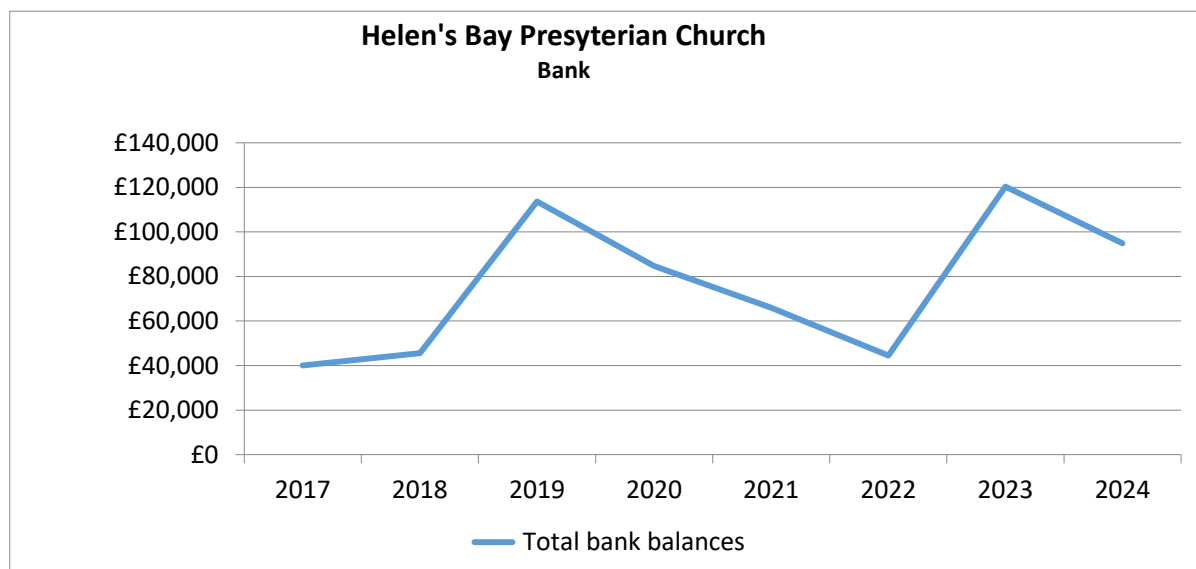
In 2024 total expenditure (£135k) exceeded total income (£109k) by £26k. The cash reserves of the church have fallen by a similar amount and stood at £95k at year end. It is noted, especially in 2023 and 2024 when they and interest rates have been relatively high, that the cash reserves have been sitting in a current account, not earning interest.

The graph below shows the trend of income and expenditure over the past 8 years.



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

The table below shows the bank position over the same period



Once again, I acknowledge the work of your honorary treasurer, those who manage Gift Aid, count the weekly giving and prepare the accounts of the various church organisations.

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

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 - 6<sup>th</sup> June 2024