

Independent examiner's report to the Trustees of the Presbyterian Church in Ireland Relief Fund

I report on the accounts of the Presbyterian Church in Ireland Relief Fund ("the Fund"/"the Charity") for the year ended 31 December 2022, which are set out on pages 7 to 12.

Responsibilities and basis of report

As the charity trustees of the Fund you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the Act').

I report in respect of my examination of the Fund's accounts carried out under section 65 of the 2008 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act, which are available in the Charity Commission for Northern Ireland's guidance for independent examination of charity accounts: ARR07. Independent examination of charity accounts: examiner's guide.

Independent examiner's statement

I have completed my examination., I confirm that no material matters have come to my attention which gives me cause to believe that in, any material respect:

- ▶ the accounting records were not kept in respect of the Fund as required by section 63 of the 2008 Act; or
- ▶ the accounts did not accord with the accounting records; or
- ▶ the accounts did not comply with the accounting 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 '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.

Use of our report

This report is made solely to the trustees, as a body, in accordance with our engagement letter dated 23 November 2023. The examination has been undertaken so that we might state to the trustees those matters that are required to be stated in an examiner's 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 trustees as a body, for this examination, for this report, or for the statements made.

Name: Michael Christie

For and on behalf of Ernst & Young LLP

Institute of Chartered Accountants in England and Wales

Belfast

Date: 30 November 2023