

MAGHERAFELT BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT

Year Ended 31 December 2024

Independent Examiner's Report to the Charity Trustees of Magherafelt Baptist Church

We report on the accounts of Magherafelt Baptist Church for the year ended 31 December 2024 which are set out on pages 5-7.

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 our responsibility to:

- examine the accounts under Section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under Section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

We have examined your charity accounts as required under Section 65 of the Charities Act and our 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.

Our 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.

Our role is to state whether any material matters have come to our attention giving us 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.

Independent Examiner's Statement

We have completed our 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, we have found no matters that require drawing to your attention.



Mr Nigel Moore FCA
GMcG BELFAST
Chartered Accountants
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Date: 28 October 2025