

**Independent Examiner's Report to the charity trustees of Comber Free
Presbyterian Church**

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I report to the trustees on my examination of the financial statements of Comber Free Presbyterian Church, (the charity) for the year ended 31 December 2024 set out on pages 6 to 11.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 8 of the 2008 Act and are eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

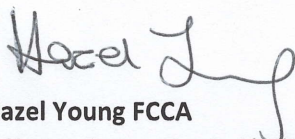
I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements 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 financial statements do not accord with those accounting records;
3. That the financial statements do not comply with the accounting requirements of the Charities Act;
4. That there is further information needed for an understanding of the accounts to be reached.

Independent examiner's statement

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.



Hazel Young FCCA
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Date: 7 October 2025