

NELSON ACCOUNTANCY SERVICES
17 BARCLAY MANOR, DROMARA. BT25 2HX
02897 532492 / 07734 543804
EMAIL: nelsonaccountancysvs@btinternet.com

23 September 2024

The Trustees of Ballynahinch Congregational Church
c/o David Vance – Treasurer and George McCoubrey – Diaconate

I report on the accounts for the above church y/e 31st December 2023 which cover the groups laid out on the church report. I have not had access to other groups that would be associated with Ballynahinch Congregational and cannot advise if they have been subject to a separate audit or review.

Your responsibilities

As the charity “Ballynahinch Congregational” trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (NI) 2008.

My responsibilities

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, and state whether any particular matters have come to my attention.

Basis of independent examiners report

I have examined the original records produced by General church a/c, Missions, Fship accs, SS and other Investments a/c. I conducted a check of the invoices provided and totted income from the sources as laid out in the current a/c. I have also queried any items within the accounts produced to satisfy myself that they are correct and reflect what is shown on the individual reports.

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 s63 of the Charities Act.*
- 2. That the accounts do not comply 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 now completed my examination and have found no concerns in respect of the matters 1-4 listed above, and in connection with the Directions of the Charity Commission for NI, I have found no matters that require drawing to your attention.

However, due to an ongoing split in the church congregation my concern is that there may/may not be a financial contribution received for the use, maintenance and utilities of church premises which are continuing to be used on a weekly basis for the purposes of Sundry Services, GB, BB, Midweek and other meetings as well as the overheads associated with the church manse which has a tenant in residence. Whilst the financial position of the charity is stable this situation affects the ability to support more charitable causes in the community it serves.

Yours faithfully

Carol Nelson FIATI
HMRC ref: T5375X (SA ref), HM3166 (Paye ref), Xero Advisor