

## **Ballintoy Parish Church**

### **Independent Examiner's Report to the Trustees of Ballintoy Parish Church**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2023 which are set out on the following pages.

#### **Respective responsibilities of the Trustees and Independent Examiner**

As the charity's trustees, you are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

Having satisfied myself that the charity is not subject to an audit and is eligible for independent examination, it is my 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you, as trustees, concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### **Independent examiner's Statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 the Charities Act 2008 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act 2008 and the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in blue ink, appearing to read 'M. Harvey', with a stylized flourish at the end.

Mark Harvey FCA  
Independent Examiner  
3 Grange Road  
Coleraine  
BT52 1NG.

Date 4th March 2024.