



AN AAB GROUP COMPANY

Belfast:
1 3 Arthur Street,
Belfast,
Co Antrim,
BT1 4GA
Tel: 028 9024 3131

Dublin:
Unit 5B, Fingal Bay,
Business Park,
Balbriggan,
Co Dublin, K32 NY57
Tel: 01 6913500

Dungannon:
Howard House,
30 Northland Row,
Dungannon,
Co Tyrone,
BT71 6AP
Tel: 028 8775 0400

Mallusk:
Unit 1, Building 10,
Central Park,
Mallusk Rd,
Newtownabbey,
Co Antrim, BT36 4FS
Tel: 028 9083 0801

Newry:
Dromalane Mill,
The Quays,
Newry,
Co Down,
BT35 8QS
Tel: 028 3026 1010

Registered Office Address

www.fpmaab.com | info@fpmaab.com

WEST KIRK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

Independent Examiner's Report

To the charity trustees of West Kirk Congregation of the Presbyterian Church in Ireland

I report on the financial statements of the charity for the year ended 31 December 2022, which are set out on pages 10 to 15.

Respective responsibilities of charity trustees and examiner

The Trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 65 of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under applicable law and the Constitution and Government of the Presbyterian Church in Ireland (The Code), and is eligible for independent examination, it is my responsibility to:

1. examine the accounts under section 65 of the 2008 Act;
2. follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act; and
3. to 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as charity trustees concerning any 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 financial statements present a "true and fair view" and the report is limited to those matters set out in the next statement.

Award Winning Advice...



FPM ACCOUNTANTS LIMITED, AN AAB GROUP COMPANY
Reg No: NI022968 | VAT Reg: GB 187 4499 49 | IE 328 3821 FH

Teresa Campbell FCA, Paddy Harty FCA,
Seamas Keating FCA FABRP, Feargal McCormack FCA,
Gary Digney FCA PIP, Michael Farrell FCA, Lowry Grant FCCA,
Michelle Hawkins FCA, Malachy McLernon FCA CTA

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Seamas Keating is authorised to act as an Insolvency Practitioner



AN AAB GROUP COMPANY

Independent Examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements
 - (i) to keep accounting records in accordance with section 63 of the Charities Act (Northern Ireland) 2008 and the Code have not been met; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 68 of the Charities Act (Northern Ireland) 2008 and the Code and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or;
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

JL Grant

Lowry Grant FCCA
For, and behalf of:
FPM Accountants Limited
Unit 1, Building 10
Central Park
Mallusk
BT36 4FS

Dated 9th March 2023