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AN AAB GROUP COMPANY

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West Kirk Presbyterian Church

Independent Examiner's Report to the Trustees of West Kirk Presbyterian Church Congregation

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 10 to 15.

Respective responsibilities of the Trustees and Independent Examiner

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

Having satisfied myself that the company 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:

- examine the accounts under section 65 of the 2008 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 65 of the 2008 Act; and
- to state whether particular matters have come to our attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 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 accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with our 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 of the Charities Act (Northern Ireland) 2008 and the Code have not been met; and
- 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

Award Winning Advice...



CHARTERED ACCOUNTANTS IRELAND

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PARTNERS: 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

DIRECTORS: Karen Coulter FCA, Raymond McKeown, Brenda O'Hare FCA, Ciara Reilly FCA, Ashok Thomas ACA

Seamas Keating is authorised to act as an Insolvency Practitioner in UK and Ireland by Chartered Accountants Ireland.



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

JL Grant

Lowry Grant (FCCA)
FPM Accountants Limited
Independent examiner

Unit 1, Building 10
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Date: 20 Feb 2024