

WHITEHOUSE PRESBYTERIAN CHURCH
A Congregation of the Presbyterian Church in Ireland

TRUSTEES ANNUAL REPORT for the year ended 31 December 2022

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the charity trustees of Whitehouse Presbyterian Church on the accounts for the year ended 31 December 2022.

I report on the accounts of Whitehouse Presbyterian Church for the year ended 31 December 2022, which are set out on pages 3 to 14.

Respective responsibilities of charity trustees and examiner:

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of section 65 of the Charities (Northern Ireland) Act 2008. Having satisfied myself that the charity is not subject to audit under the Charities Act, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities (Northern Ireland) Act 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 –

Section 65(9)(b): -

(9) The Commission may give such directions as it thinks appropriate with respect to the carrying out of an examination in pursuance of subsection (3)(a).

- state whether particular matters have come to my attention.

Basis of independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b). The examination included 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 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 that:

1. accounting records were not kept in accordance with the requirements of section 65 of the Charities Act.
2. the accounts did not accord with those accounting records

3. the accounts did not comply with the accounting requirements of section 65 and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. there is further information needed for a proper understanding of the accounts to be reached

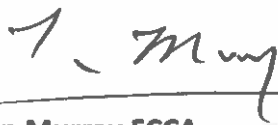
Independent examiner's statement

Although the Charity's gross income for 2022 did not exceed £250,000, the threshold specified by the Charity Commission for reporting on an accruals basis, a decision was taken by the Trustees, based on guidance and advice received, that the 2022 Whitehouse Presbyterian Church Accounts should continue to be produced on an accruals basis.

A consequence of this is your examiner must be a member of a listed body. I can confirm I am a registered member of The Association of Chartered Certified Accountants, which is one of the listed bodies, and that I am qualified to undertake the examination of the 2022 Church Accounts.

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.

Independent examiner



Ian Murray FCCA
Ian Murray & Co. Ltd
27 Joymount, Carrickfergus.

Dated: 14 February 2023