

IMMANUEL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND (REGISTERED CHARITY NUMBER: 104450)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF IMMANUEL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts for the year ended 31st December 2023 which comprises the attached Statement of Financial Activity, Statement of Assets and Liabilities and all supporting Notes to the Accounts.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008 and it is my responsibility as Independent Examiner to:

- examine the accounts under section 65 of the Charities Act
- 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
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. 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 included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:


1. That the accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord 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.

CONTINUED:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF IMMANUEL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND (CONTINUED)

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination and have no concerns in respect of the matters 1 to 4 listed above and, in respect of the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Stephen Huddleston FCA
Chartered Accountant
1 Bramble Hill Lane
Hillsborough
BT26 6FQ

21st March 2024