

FIRST ANTRIM PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

I report on the financial statements of First Antrim Presbyterian Church for the year ended 31st December 2023 which are contained within the 2023 Annual Report.

Respective responsibilities of trustees and independent examiner

First Antrim Presbyterian Church's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities Act (Northern Ireland) 2008. The Trustees consider that an audit is not required under section 65(2) (audit) of the Charities Act (Northern Ireland) 2008 for the year and that an independent examination under section 64(1) of the Charities Act (Northern Ireland) 2008 is required. It is my responsibility to examine the accounts and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out under Section 65 of the Charities Act (Northern Ireland) 2008. An examination includes a review of the accounting records kept by the Church 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 the trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep proper accounting records in accordance with Section 63 of the charities Act (Northern Ireland) 2008, and to prepare financial statements which accord with the accounting records in accordance with Section 64 of the Charities Act (Northern Ireland) 2008 have not been met or which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Michael Hopper FCA,
Partner, Hopper & Co, Chartered Accountants.

27th May 2024