

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF DUNDROD PRESBYTERIAN CHURCH

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I report on the accounts of Dundrod Presbyterian church for the year ending 31<sup>st</sup> December 2022, which are set out on pages 14 to 21. I have examined the financial statements of the Trust for the year ended 31 December 2022, which comprise of the Statement of Financial Activities, the Balance Sheet, the Accounting Policies, and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charity trustees as a body, in accordance with the Charities Act (Northern Ireland) 2008. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the charity's Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Board of Trustees as a body, for my work, or for this report.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of The Trustee's report and the financial statements in accordance with the applicable law and Accounting standards (UK and Ireland). The charity trustees consider that an independent examination rather than an audit is required this year under the Charities Act (Northern Ireland) 2008.

It is my responsibility 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 under section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention in the course of my examination work that suggests
  - I. Material expenditure or action appears not to be in accordance with the charity's trust:
  - II. Information or explanation I am entitled to under the Regulations has not been afforded to me:
  - III. Information contained in the financial statements is materially inconsistent with the Trustee's report for the year.

### **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.

My 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, 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:

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 presented
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

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The procedures undertaken 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**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above. In connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters which:

- Give me reasonable cause to believe that in any material respect, the requirements to keep proper accounting records and to prepare accounts which accord with the accounting records and are in accordance with the methods and principles set out in the Charities SORP have not been met; or
- Require that attention should be drawn in order to enable a proper understanding of the financial statements to be reached



Janet Jensen, ACMA, CGMA

Date: 5<sup>th</sup> April 2023

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