

**INDEPENDENT EXAMINER'S REPORT
TO
THE CHARITY TRUSTEES
OF
FIRST PRESBYTERIAN CHURCH, NEWTOWNARDS.**

CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the Accounts of the Trust for the year ended 31 December 2023, which are set out on the attached pages.

Respective responsibilities of Charity 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.

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 Commission under section 65(9) 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.

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, 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:

1. That 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

Independent Examiners Statement

I have noted the planned merger with Second Ards Presbyterian Church. I would expect that representatives both churches will wish to undertake a due diligence review of the accounts, of both churches having due regard and paying particular attention to all assets and liabilities of that which will transfer to and become vested in the identity of newly merged church.

At this time, the subject and focus of my review has been the accounts for the First Presbyterian Church, Newtownards for the year ended 31 December 2023.

In that regard 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.

S N S McCURDY
27 ORANGE LANE
MAGHERALIN
Co. ARMAGH BT67 0RG

26 September 2024