

21 May 2023

**The Charity Trustees
Ballinderry Presbyterian Church**

Re: Independent Examination of Accounts – Year ended 31 December 2023

A number of items arose during my examination of the accounts and should be addressed for the current year:-

Property account

No trail to bank from monthly envelope receipts. There are 12 months listed in 'cash book' but lodgements were only made 6 March and 20 October. Sundry donations recorded but not dated.

Lodgements should be made monthly (or minimum quarterly) and matched to the relevant months receipts to give a clear trail from cash book to bank.

There are no entries in the 'cash book' after December 2023 – where are the envelope details/monies retained for Jan – April 2024 meantime? Is the 'cash book' simply prepared at the year end? There is no detailed account of cash held e.g opening balance, cash added, expenses paid out in cash, cash lodged and closing balance. The balance should be able to be confirmed by a count at any time.

Mother & Toddlers account

This account was last active in 2020 and as far as I can ascertain the balance of £401.55 is made up of a balance of £7.07 at Nationwide and £394.48 in cash.

I have been unable to verify either element as no evidence to substantiate these has been presented and the Trustees need to investigate this further or consider writing off in 2024 if the funds are no longer recoverable.

Bowling Club account

No records, other than a lodgement stub, were provided to confirm the income as no entries appeared in the 'cash book'. No bank statements were provided to confirm if any interest was earned or any bank fees were charged. Cash book should be written up to indicate source of income and, if members subs, who has paid. Bank statements must be provided to confirm correct balance at year end.

Loose collection

Total loose collections in the 2023 year amounted to £798.53 and was only banked as one lodgement on 24th January 2024. There appears to be no record maintained of each weeks loose amount. There should be regular recording and regular lodging to minimise risk and possibility of misuse.

I would refer the Trustees to the second paragraph of the 'Statement of Trustees Responsibilities' in the Trustees' Annual Report, which is submitted to the Charity Commission of Northern Ireland each year.

A J McCullagh