

**QUALIFIED INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF BALLYDOWN
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages 14 to 32.

This report is made solely to the charities Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act Northern Ireland 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the charities Trustees those matters I am required to state to them in an Independent examiner's 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 charities Trustees as a body, for my work or this report.

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. You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

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 for Northern Ireland under section 65(9)(b) of the Charities Act; and
- 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.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

- accounting records were not kept as required by with section 63 of the 2008 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of the 2008 Act; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of the independent examination.

I confirm that there are no matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



B. Magennis FCCA FCA
For and behalf of S.M. Vint & Co
Chartered Certified Accountants & Registered Auditors
8 Newry Road
Banbridge
BT32 3HN

24th June 2024
