

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RAILWAY STREET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts for the year ended 31 December 2023 set out on pages 13 to 28 of the Trustees' Annual Report and Financial Statements.

Respective responsibilities of trustees and examiner

The charity's trustees 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
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 65(9)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of the 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 Charities 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 EXAMINER'S REPORT TO THE TRUSTEES OF RAILWAY STREET
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)**

Independent examiner's statement

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

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.

Iain Gillespie
75 Waterloo Road
Lisburn
BT27 5NW

Date: 5 August 2024