

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF BALLYWILLAN PRESBYTERIAN CHURCH**

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I report to the Trustees on my examination of the financial statements of Ballywillan Presbyterian Church (the church) for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the Trustees of the church you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2008 (the 2008 Act).

I report in respect of my examination of the church's financial statements carried out under section 64 of the 2008 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 64(9)(b) of the 2008 Act.

**Independent examiner's statement**

Since the church'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 , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the church as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 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 an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Dr R I Peters Gallagher, OBE, FCA

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Dated: .....