

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF FIRST MONEYMORE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**I report on the accounts of First Moneymore Congregation of the Presbyterian Church in Ireland for the year ended 31st December 2023, which are set out on pages 12 to 19.**

### **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) (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 preparation of the accounts from 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; and,
4. That there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's qualified statement**

I have completed my examination and I have identified matters of concern in respect of areas (1) to (3) listed above because I have identified concerns to do with each of these requirements. The charity trustees have prepared receipts and payments accounts and the accounts show monies received in the year of £108,696, however, incomplete records have been kept for the recreational accounts' monies received totalling £2,770 which is included in this amount. Similarly, for the expenditure of these recreational accounts amounting to £2,545 there are incomplete supporting records for any payments. Total payments for all accounts amounted to £95,406. This has arisen due to lack of preparation by the

recreational groups within the church for the filing of accounts. In connection with matter (4), and in following the Directions of the Charity Commission for Northern Ireland, I have found no other matters that require drawing to your attention

Signed: Seamus O'Neill FCA

Date: 25 August 2024

Seamus O'Neill FCA

Weir & Co. Chartered Accountants, 27 High Street, Moneymore, BT45 7PA.