

Independent Examiners Report to the Trustees of Portadown Christian Centre

Respective responsibilities of the trustees and examiner

The charity's trustees responsibility for the preparation of the trustees report and the accounts, as set out on pages 2 to 11, in accordance with applicable Northern Irish law and the accounting standards issued by the Accounting Standards Board and published by The Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Northern Ireland) are set out in the Statement of Directors' Responsibilities on page 5. The charity's trustees consider that an audit is not required for this year but have requested that an independent examination be carried out.

It is my responsibility to:

- Examine the accounts
- To follow the procedures laid down in the general directions given by the terms of our engagement and
- To state whether particular matters have come to my attention.

This report, including the statement, has been prepared for and only for the charity's trustees as a body in accordance with the terms of our engagement and for no other purpose. We do not, in giving this statement, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the terms of our engagement. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented within those records. It also includes consideration of any unusual items or disclosures within the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts provide a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination of the financial statements for the year ended 28 February 2023, no matter has come to my attention

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records
 - to prepare accounts which accord with the accounting records and comply with accounting requirements

have not been met

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jonathan Ruddell

Jonathan Ruddell
For JDMR Limited
Chartered Accountants & Registered Auditors
Dungannon
26th September 2023