

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF PORTAVOGIE PRESBYTERIAN  
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND (REGISTERED CHARITY NIC 106138)**

I have examined in accordance with CCNI ARR07 the financial statements in the Annual Report and Accounts 2023 which have been prepared under the accounting policies set out below.

**Respective responsibilities of the Trustees and independent examiner**

As described above you are responsible for the preparation of the congregation's accounts. It is my responsibility to form an independent opinion, based on my examination, on those accounts and to report my opinion to you.

**Basis of Opinion**

I carried out my examination under paragraph 240 (1) of the Code and CCNI ARR07.

Nothing has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material aspect:

- (a) The accounting records have not been kept in respect of the Congregation/ Charity in accordance with the Code
- (b) The accounts for the year ended do not accord with those records.

Further, nothing has come to our attention in connection with my examination that, in my opinion, should be drawn to your attention in order to enable a proper understanding of the accounts to be reached.

  

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**Mrs Rachel McDougall**

Competent person- below £250k