

Independent Examiner's Report

To

The Members of Mountpottinger Non-Subscribing Presbyterian Church

I report on the accounts for the year ended 31 December 2023, by way of an independent examination.

Responsibility of the examiner

It is my responsibility to examine the accounts and supporting accounting records and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination included a review of the accounting records maintained by the church, 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 the Honorary Treasurer 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 give a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements to keep sufficient and adequate accounting records and to prepare accounts which accord to the accounting records have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Signed: Date: 17 June 2024.

Michael Hynds, MA, FCA, CIA, CMIIA.

Director, for and on behalf of Omicron Consulting International Limited.