

# **Fermanagh Under-Age Entertainment Life (F. U. E. L)**

**Company Limited by Guarantee**

## **Independent Examiner's Report to the Trustees of Fermanagh Under-Age Entertainment Life (F. U. E. L)**

**Year ended 31 March 2025**

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I report to the trustees on my examination of the financial statements of Fermanagh Under-Age Entertainment Life (F. U. E. L) ('the charity') for the year ended 31 March 2025.

### **Responsibilities and basis of report**

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act • state whether particular matters have come to my attention.

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

# Fermanagh Under-Age Entertainment Life (F. U. E. L)

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Fermanagh Under-Age Entertainment Life (F. U. E. L) *(continued)*

**Year ended 31 March 2025**

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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. The examination included a review of the accounting records kept by the charity 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 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice CCNI ARR07 – supporting document 7 August 2016 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.
4. That there is further information needed for a proper understanding of the accounts to be reached.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Catherine Crudden  
Crudden Dolan Ltd

3 October 2025

Independent Examiner

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