

CLOGHER VALLEY RUGBY FOOTBALL CLUB

Independent examiner's report to the Members of Clogher Valley Rugby Football Club

For the year ended 30 April 2024

Independent examiner's report to the members on the unaudited accounts of Clogher Valley Rugby Football Club

I report on the financial statements of Clogher Valley Rugby Football Club (the Club) for the period ended 30 April 2024 set out on pages 3 to 8.

Respective responsibilities of Trustees and the Independent Examiner

The Club's Trustees are responsible for the preparation of the financial statements. The Club's Trustees consider that an audit is not required for the year under the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

It is the responsibility of the independent examiner to examine the accounts under s65 of the Charities Act (Northern Ireland) 2008; to follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland (under s65 of the Act); and to state whether particular matters have come to my attention.

Basis of the independent examiner's statement

An examination of the accounts was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements present a "true and fair" view. The independent examiner's report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material aspect, the requirements to keep accounting records in accordance with s63 of the Charities Act (Northern Ireland) 2008; and to prepare accounts which accord with the accounting records and comply with the accounting treatment of the Charities Act (Northern Ireland) 2008 have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Michael Barnett FCA
Chartered Accountant
Clogher
Co Tyrone

Date: