

**Hollywood Football Club**  
**Independent examiners report for the 12 months ended 31<sup>st</sup> March 2023**

**Responsibilities of trustees and independent examiner**

Section 63 (1) Charities Act (Northern Ireland) 2008 (CA) sets out the responsibilities of trustees for keeping proper accounting records; this includes a duty to ensure the financial position of the charity can be disclosed at all times. The trustees are also responsible for the preparation of the annual accounts.

The CA specifies requirements for an annual audit or examination of charity accounts. Given the income threshold specified in the Act, the trustees consider that an audit is not required. HFC's accounts may therefore be examined by an independent examiner. James Coleman was approved by the trustees to act as independent examiner to examine the accounts prepared for the latest period.

CA section 65 provides that directions may be provided by the Charities Commission as it thinks appropriate in respect of the carrying out of an examination. The Commission's directions are published in *Independent examination of charity accounts: examiner's guide. Guidance on the role and duties of independent examiners in examining the accounts of a charity.* This report has been prepared in accordance with current published guidance.

**Basis of my statement**

My examination included reviewing the financial and accounting records maintained by the club and a comparison of the accounts presented with these records. Specific checks undertaken included:

- That accounting records are kept and not materially misstated;
- That the accounts are consistent with the accounting records;
- That any identified conflicts of interest and / or related party transactions were properly authorised and appropriately disclosed; and
- A review of the format and content of the accounts.

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 present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**Independent examiner's statement**

I have completed my examination of the accounts and am satisfied with their accuracy and basis of preparation. 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 in accordance with relevant legislation and regulations; and
  - to prepare accounts which accord with the accounting records and comply with relevant legislation and regulations

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.

'I would draw the trustees' attention to the following matters:

- a) The accounts for the period show that expenditure exceeded income generating a net deficit of 2.8k and reducing retained cash and bank balances to 6.9k. The club also accrued a deficit in the previous year as highlighted in my report for year ending March 2022. The trustees are reminded of the need for proper financial controls to ensure the club does not generate ongoing deficits.
- b) A significant proportion of transactions take the form of cash receipts and expenditures and record-keeping in respect of these appears to be comprehensive. It is noted however that some cash receipts e.g. gate money are not counted under dual control. The trustees may wish to consider whether this remains appropriate.'



Signed: Jim Coleman

Date: 19<sup>th</sup> January 2024

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