

## INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF CRANAGH & AGHAGALLON CLUB

I have examined the financial statements of the Trust for the year ended 31 March 2023, which comprise the Statement of Financial Activities and the Balance Sheet.

This report is made solely to the charity trustees, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the charity's Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Board of Trustees, as a body, for our work, or for this report.

### Respective responsibilities of trustees and examiner

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the Trustees' report and the financial statements in accordance with the Charities Act (Northern Ireland) 2008. The charity trustees consider an audit is not required for this year under the Charities Act (Northern Ireland) 2008 but that an independent examination is required under that Act.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008 and the Regulations thereunder;
- 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; and
- State whether particular matters have come to my attention.

### Basis of independent examiner's report

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.

My 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 63 of the Charities Act~~

2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

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

  
Ruairi Maginn FCA  
DALY PARK & COMPANY LTD  
Chartered Accountants  
4 Carnegie Street  
Lurgan  
BT66 6AS

Date: 20.11.23