

Lurgan Town Football Club

INDEPENDENT EXAMINERS' REPORT

I report on the accounts of Lurgan Town Football Club for the year ended 30 April 2024 set out on pages 7 to 11.

Respective responsibilities of the Charity Trustees and Examiner

The Charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (NI) 2008. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in Ireland.

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
- to 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
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required by 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 statements below.

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 these 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 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.

Lurgan Town Football Club
(A company limited by guarantee, not having share capital)

INDEPENDENT EXAMINERS' REPORT (Continued)

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matter (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.



Keith Lutton FCA
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24 February 2025