

Barham Park Trust

2019-20 accounts: Supplementary audit review

1 Introduction

1.1 The Audit and Investigations Unit (A&I) were asked to act as an Independent examiner and review the draft Barham Park Trust ("the Trust") 2019-20 accounts which will be submitted to the Charities Commission.

2 Respective responsibilities of trustees and examiner

2.1 The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

2.2 It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act;

Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

3 Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charities Commission. An examination includes a review of the accounting records kept in respect of the Trust and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from officers acting for 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 accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

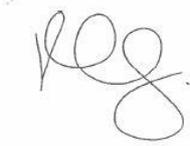
4 Independents Examiner's statement

4.1 Officers acting for the trustees have prepared receipts and payments accounts. One minor adjustment may be needed to the accounts in relation of the Payments under Premises - Utility. In previous years, there has been a payment for Utilities. However, in the 19/20 accounts there are no payments towards Utilities (£616 in 2018/19). The finance team are currently investigating why this is the case. Depending on the results of the query, the accounts may need to be adjusted accordingly to ensure that all receipts and expenses received and incurred during the year have been correctly and appropriately accounted for.

4.2 No matter has come to my attention, which gives me reasonable cause to believe that, in any material respect, the requirements:

- To keep accounting records in accordance with section 130 of the Charities Act; and

- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

A handwritten signature in black ink, appearing to read 'MB', is positioned above the typed name.

Michael Bradley – Head of Internal Audit and Investigations at London Borough of Brent

Relevant professional qualification or body: Fellow of the Chartered Institute of Internal Auditors

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19th August 2020