

Barham Park Trust

2022-23 Accounts: Supplementary Audit Review

1 Introduction

- 1.1 The Audit and Investigations Service (A&I) were asked to act as an independent examiner and review the draft Barham Park Trust (“the Trust”) 2022-23 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

- 3.1 This examination has been carried out in accordance with the general directions given by the Charities Commission. An examination
- 3.2 An independent examination is a form of external scrutiny that provides a limited check on specific matters. This limited form of check contrasts with an audit. The examiner is only required to confirm whether any material matters of concern have come to their attention, whilst a full audit is required to provide an opinion on whether a charity’s accounts give a ‘*true and fair view*’. An examination is therefore a limited form of scrutiny compared to an audit. It provides less assurance in terms of the depth of work which is to be carried out and is limited as to the matters on which the examiner reports.
- 3.3 An examination involves a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also involves a review of the accounts and the consideration of any unusual items and/or disclosures provided. The examiner must also consider whether any matters of concern have come to the examiner’s attention as a result of the independent examination that should be included in their report to enable a proper understanding of the accounts to be reached. The procedures undertaken therefore 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.

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

- 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.

Darren Armstrong – Head of Internal Audit and Investigations at London Borough of Brent

Relevant professional qualification or body: Chartered Institute of Internal Auditors (CMIIA, CIA)

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