

Barham Park Trust

2025-26 accounts: Independent Examiner's Report

1 Introduction

- 1.1 I report on the accounts of Barham Park Trust ("the Trust") for the period 1st April 2025 to 31st March 2026.

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 therefore my responsibility as the independent examiner 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 and scope of independent examiner's report

- 3.1 The independent examination was carried out in accordance with the general directions given by the Charities Commission.

- 3.2 An independent examination is a form of external scrutiny that provides a *limited check* on specific matters. The 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 seeks explanations for any such matters.

- 3.3 An independent examination contrasts significantly to that of an 'audit' and should therefore not be mistaken as such. The procedures undertaken as part of the examination do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the view given by the accounts. For the avoidance of doubt, I do not express an opinion as to whether the accounts give a 'true and fair view'.

4 Independent Examiner's statement

- 4.1 In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the following requirements:
- To keep accounting records in accordance with section 130 of the 2011 Act; and

- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

Darren Armstrong CMIIA, CIA
Deputy Director Organisational Assurance and Resilience (Head of Internal Audit)

London Borough of Brent
Brent Civic Centre
Engineers Way,
HA9 0FJ

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