

1 Independent examiner's report to the trustees of the Barham Park Trust

I report on the accounts of the Trust for the year ended 31st March 2016, which are set out on pages 02 to 03.

2 Respective responsibilities of trustees and examiner

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.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to 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 Charity Commission. An examination includes a review of the accounting records kept by the charity 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 you as 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 Independent examiner's statement

The trustees have prepared receipts and payments accounts and the accounts show the income received and expenditure incurred during the year. Some alterations were made to the draft accounts for both income and expenditure because my analytical procedures concluded that the figures presented in the accounts for both income and expenditure were likely to be understated. Some adjustments were also required which required movement from one category of income and expenditure to another. There was some expenditure on repairs and maintenance which in my view had not been accounted for in full. My discussion with the Head of Finance indicated that these sums were in the region of about £20,000 and they relate to expenditure incurred on behalf of the Trust which should have been recharged by the Council but were not. The accounts have been adjusted accordingly to ensure that all receipts and expenses received and incurred during the year have been correctly and appropriately accounted for. Improvements in processes with regards to the recording of income by Parks Services will be made by the Head of Finance to ensure that all income for the current year and beyond are being correctly recorded by the Service.

In connection with my examination, no matters except those referred to in the previous paragraph has come to my attention apart from accounting records not having been maintained properly in accordance with S130 of the 2011 Act:

(1) 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 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.

A. Uduchi

Name: Aina Uduchi – Audit Manager Audit and Investigation, LB Brent.

Relevant professional qualification or body: Fellow Member of Association of Chartered Certified Accountants (FCCA)

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Date: 30th August 2016