Barham Park Trust

2016-17 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 Barham Park Trust ("the Trust") 2016-17 accounts which had been submitted to the Charities Commission.

1.2 This review is following the misclassification of funds from the disposal of two former park-keeper lodges in 2011-12, which generated a receipt of £620,000. The findings of this examination are set out in section 4 below.

1.3 It should be noted that this report is not a standard Audit and Investigation report and has been drafted based upon the Charity Commission's requirements for independent examination following a retrospective adjustment to the Barham Park accounts.

1.4 Trustees are responsible for the preparation of the accounts. Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011(the 2011 Act) but that an independent examination is needed. This statement has been made following the sole assessment of the retrospective correction of fund balances.

1.5 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

State whether any particular matters have come to my attention.

1.6 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.

2 Conclusions

2.1 Officers acting for the trustees have prepared receipts and payments accounts. My findings in regards to the accounts are as set out in section 4 of this report.

2.2 In connection with my examination, I can confirm that the receipt from the disposal of two former park-keeper lodges in 2011-12 has been allocated to the correct fund.

2.3 No matter has come to my attention, other than those disclosed in section 4 below 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.
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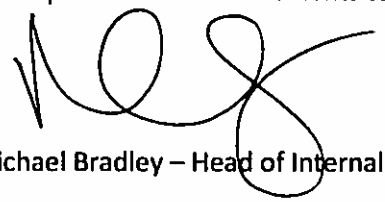
3 Recommendations

3.1 No recommendations are made in relation to the corrective adjustment of funds.

4 Findings

4.1 The balance in the restricted fund remained the same from 2014-15 and 2015-16 as neither any expenditure nor movements took place during 2016-17.



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

Brent Civic Centre, Audit & Investigations, Floor 7D, Engineers Way, HA9 0FJ

14th November 2018