

Soudley Recreation Ground and Village Hall Trust - charity number 269338
Independent Examination for the period 1 January 2024 to 31 December 2024

04/02/2025

As trustees of the charity, the members are responsible for the preparation of the accounts. They consider an audit is not required (Charities Act 2011) and an independent examination is needed.

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 Commissioners of the 2011 Act;

and

- State whether particular matters have come to my attention

My examination was carried out in accordance with the Independent Examination Charity Accounts Examiners Guide (June 2015)

This guidance updates the Commissions previous publication published in March 2012 following the Charities Act 2011.

For financial years ending on or after 31 March 2015, the trustees may opt for an independent examination provided the gross income threshold is £1 million or less or where the gross income exceeds £250,000; its gross assets are £3.26 million or less.

An independent examiner is not required to decide whether the accounts give a true and fair view but instead provides a negative assurance. To paraphrase the regulations, if the examination is satisfactory, the independent examiner declares that no evidence was found: of lack of accounting records; that the accounts fail to comply with the records; that the accounts fail to comply with the Charities Act; that there are other matters that need to be disclosed.

Such accounts do not purport to show a 'true and fair view'; instead they should provide a factual summary of money received and paid during the year and a statement providing information as to the charity's assets and liabilities at the end of the year

Independent Examination was introduced by Part 6 of the 193 Act and Section 43 of the 1993 Act, This is now part 8 and sections 145 and 142 of the 2011 Act, which allows smaller charities to opt for the simpler form of external scrutiny in place of an audit.

Direction 2 sets out requirements for examiner independence; examiners must check for any conflicts of interest that may prevent them from carrying out the independent examination

The procedures undertaken do not provide all the evidence that would be required in a full audit and consequently, I do not express an audit opinion on the accounts.

In connection with my examination, no matters have come to my attention Which give me reasonable cause to believe that in any material respect the requirements:

- to prepare accounts which accord with these accounting records 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.
- Although queries and considerations were raised with the treasurer, which I have suggested should be raised at the next meeting, I have no significant concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

Testing has been undertaken to include payment procedures to receipts and payments, invoices, online payments and bank statements. The petty cash system has been reviewed although I cannot confirm the cash in hand at the start or end of this examination.

The movement of cash in 2024 has been confirmed for the current bank account, savings account and the CCLA.

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Sharon Holmes

