***Example Independent Examiner’s Report***

**INDEPENDENT EXAMINER’S REPORT TO THE MEMBERS/TRUSTEES OF ST EMILION’S CHURCH, BARCHESTER, PAROCIAL CHURCH COUNCIL**

I report on the accounts for the year ended 31st December 2017, which are set out on pages X to X

**Respective responsibilities of Trustees and Independent Examiner**

As trustees of the charity, the members of the Parochial Church Council are responsible for the preparation of the accounts. The members 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.

**Basis of Independent Examiner’s Statement**

My examination was carried out in accordance with 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**Independent Examiner's statement**

In connection with of my examination, no material matters have come to my attention

1. which give me reasonable cause to believe that in, any material respect, the members have not met the requirements:
* to keep accounting in accordance with section 130 of the 2011 Act; and
* to prepare accounts which accord with the accounts records and to comply with the accounting requirements of the 2011 Act.

Have not been met: or

1. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

***Signed:***

Sarah Temple, MCIE

18 Church Close,

Barchester

***Date*** 20th March 2017