CHARITY COMMISSION FOR ENGLAND AND WALES

# Independent examiner's report on the accounts

## Section A Independent Examiner's Report

| | | | |
|---|---|---|---|
| **Report to the trustees/ members of** | The Boosbeck Community Centre | | |
| **On accounts for the year ended** | 31 March 2026 | **Charity no (if any)** | 513834 |
| **Set out on pages** | Two (remember to include the page numbers of additional sheets) | | |

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2026.

**Responsibilities and basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~ *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

| | | | |
|---|---|---|---|
| **Signed:** |  | **Date:** | 9 May 2026 |
| **Name:** | Kevin Hannaford | | |
| **Relevant professional qualification(s) or body (if any):** | Unqualified, however, I was a Chartered Quality Professional (Member Chartered Quality Institute) and hold Level 6 Graduateship of the City and Guilds of London Institute in Leadership and Management. | | |
| **Address:** | 15 Ashford Grange, Boosbeck,<br>Saltburn-by-the-Sea TS12 3FB | | |

## Section B Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

| | |
|---|---|
| **Give here brief details of any items that the examiner wishes to disclose.** | No matters arising. |

Boosbeck Community Centre Treasurer
Boosbeck Community Centre Trustees

9th May 2026

**Independent Examiner's Working Document (2025/26)**

## Introduction

I was appointed independent examiner for Boosbeck Community Centre's account. As such I had to undertake checks that the charity could lawfully prepare such an account, and that all the accounting statements were present and that the funds of the charity were correctly identified for Financial Year 2025/26.

## Objective

This working document summarises the overall assessment and confirms the Boosbeck Community Centre's financial position. I have ensured that this working document aligns with the Charities Commission's guidelines at Appendix 1, and provides a clear, comprehensive overview of the examination.

## Appointment Confirmation

The email at Appendix 1 confirmed my appointment as the independent examiner, as it included a request from the Boosbeck Community Centre Treasurer to undertake the examination and my subsequent acceptance. This aligned with the Charities Commission's guidance for independent examination of charity accounts, which required a communication with the trustees confirming the appointment of the examiner.

I confirmed with the Treasurer that there are no close personal relationships with any of the trustees that would compromise my independence and that I had no day-to-day involvement in the administration of the Boosbeck Community Centre charity. As such, there were no circumstances in our judgment that would reasonably lead to the perception that I am not independent.

I confirmed with the trustees that I have current and past experiences as Treasurer (current: Dalesmen Singers Male Voice Choir 2023-26; historical: Royal Air Force Non-Public Funds 2014-16 and 2019-21). Moreover, to add gravitas to my accredited prior knowledge and experience, I currently hold:

- Lapsed Chartered Quality Professional status with the Chartered Quality Institute (I ended my membership in December 2025).
- Level 6 Graduateship of the City and Guilds of London Institute in Leadership and Management

## Qualification and Compliance

I confirmed from the Treasurer's Statement of Accounts at Appendix 2 that the gross income of Boosbeck Community Centre did not exceed £250k and as such that I did not need to be a qualified examiner in accordance with Appendix 5 of the Independent Examination of Charity Accounts: Directions and Guidance for Examiners (CC32). I also confirmed that Boosbeck Community Centre did not require an audit by law.

## Planning and Preparation

I reviewed Boosbeck Community Centre overview on the Charities Commission at Appendix 3. I obtained an understanding of Boosbeck Community Centre's constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems during this read in.

## Analytical Review

I then carried out an analytical review of Boosbeck Community Centre accounts on 7th May 2026. Specifically, the Treasurer's Ledger versus receipts and expenses, where I compared the summarised accounts with the underlying accounting records.

I checked that the accounting records were complete, and they appeared to meet required standard set out in the Guide. The Treasurer had ensured that the accounting records were regularly maintained with cross checks made between the Ledger, Bank Accounts and Petty Cash. All the level of accounting were consistent.

I checked some entries from the listing of transactions of income and expenditure to vouchers such as invoices, bank statements, and receipts. I selected material items in the accounts for further explanation or supporting evidence. This included randomly selecting one item from the ledger per alternate calendar month and checking the correlating receipt or invoice. Similarly, I selected one receipt or invoice in the intervening months against the ledger. I found no errors or omissions, and the check is summarised in the following table:

| Ledger Checks | | | Receipts & Expenses Checks | | |
|---|---|---|---|---|---|
| Anglian Water (invoice) | 22 May 25 | £213.93 | Rural Arts (invoice) | 1 Apr 25 | £450.00 |
| B&M (receipt) | 11 Jul 25 | £13.99 | Thirteen Housing (email) | 10 Jun 25 | £550.00 |
| Iceland (receipt) | 11 Sep 25 | £31.25 | EDF (statement) | 19 Aug 25 | £99.29 |
| Wood Butchers (receipt) | 22 Nov 25 | £26.00 | RBC (invoice) | 27 Oct 25 | £480.00 |
| Replacement Keys (invoice) | 12 Jan 26 | £10.05 | Parfetts (invoice) | 18 Dec 25 | £275.45 |
| Smyths Toys (receipt) | 16 Mar 26 | £1625.84 | Arnold Clark Grant (letter) | 15 Feb 26 | £189.78 |

I checked the Petty Cash records, and these were confirmed as a true and accurate record (Appendix 4). A float of £400 were maintained for small change as well as a floating petty cash of £1491.39 in May 2026; both were secured in separate containers in independent locations within the community centre under locks and keys controls and had been independently checked by one of the other trustees (Karen O'Rourke). There appeared to be sufficient funds available for the day-to-day running and hosting of events being held in Boosbeck Community Centre for the staff at an operational level.

## Financial Risk Assessment

Since there were no areas for improvement advised to the trustees in the previous year by an independent examiner's report, we considered and identified the financial risks in terms of trustees' turnaround and the continuance of grants. The Treasurer had taken these risks into account.

## Planning and Preparation

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KH

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Boosbeck Community Centre Treasurer
Boosbeck Community Centre Trustees

9th May 2025

**Independent Examiner's Working Document (2025/26)**

**Introduction**

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**Objective**

This working document summarises the overall assessment and confirms the Boosbeck Community Centre's financial position. I have ensured that this working document aligns with the Charities Commission's guidelines at Appendix 1, and provides a clear, comprehensive overview of the examination.

**Appointment Confirmation**

The email at Appendix 1 confirmed my appointment as the independent examiner, as it included a request from the Boosbeck Community Centre Treasurer to undertake the examination and my subsequent acceptance. This aligned with the Charities Commission's guidance for independent examination of charity accounts, which required a communication with the trustees confirming the appointment of the examiner.

I confirmed with the Treasurer that there are no close personal relationships with any of the trustees that would compromise my independence and that I had no day-to-day involvement in the administration of the Boosbeck Community Centre charity. As such, there were no circumstances in our judgment that would reasonably lead to the perception that I am not independent.

I confirmed with the trustees that I have current and past experiences as Treasurer (current: Dalesmen Singers Male Voice Choir 2023-26; historical: Royal Air Force Non-Public Funds 2014-16 and 2019-21). Moreover, to add gravitas to my accredited prior knowledge and experience, I currently hold:

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**Qualification and Compliance**

I confirmed from the Treasurer's Statement of Accounts at Appendix 2 that the gross income of Boosbeck Community Centre did not exceed £250k and as such that I did not need to be a qualified examiner in accordance with Appendix 5 of the Independent Examination of Charity Accounts: Directions and Guidance for Examiners (CC32). I also confirmed that Boosbeck Community Centre did not require an audit by law.

## Internal Financial Controls

The Treasurer had also considered the maintenance and adequacy of reserves for the following year's regular outgoings. Through discussion and bank statement examination, we were confident that Boosbeck Community Centre would be able to settle outstanding invoices, bills, and commitments as and when they were due to fall in the next financial year.

A review of the charity's internal financial controls in the year reported was going to be discussed at the Annual General Meeting scheduled for 12th June 2026.

## Reporting

I have completed an Independent Examiner's Report at Appendix 5 for the Charities Commission based around the findings of the examination I have conducted. The Treasurer has made great strides with tidying up the accounts to bring them into compliance, and we have discussed ways of working to improve the charity's financial management and reporting processes.

I can confirm that the accounts give a true and fair view of the Boosbeck Community Centre's financial position for the financial year 2025/26.

*<Electronically Signed>*

Kevin Hannaford

Appendices:
1. Examiner Independence
2. Statement of Accounts
3. Charity Overview
4. Petty Cash Record
5. Independent Examiner's Report

Appendix 1 to
Independent Examiner's Working Document (2025/26)
dated 9th May 2026

Fw: Request for audit



Sent from Outlook for iOS

**From:** ann.passmore56@btinternet.com <ann.passmore56@btinternet.com>
**Sent:** Thursday, May 7, 2026 11:55:53 AM
**To:** kev_hannaford@hotmail.com <kev_hannaford@hotmail.com>
**Subject:** Request for audit

HI
Could you please undertake our audit for 2025/2026 as d'scussed again.
It would be a great help
With many thanks

Kind Regards
Ann Passmore

KH 25/26

CHARITY COMMISSION
FOR ENGLAND AND WALES

# Independent examination of charity accounts checklist (CC32a)

A recommended checklist for examiners

**This checklist is not suitable for the examination of voluntary group accounts.**

## 1. Self-assessment checklist

The questions in this checklist are designed to help the examiner to undertake their independent examination in accordance with the legal requirements and good practice recommendations set out in the Commission's guidance on independent examination of charity accounts: Directions and guidance for examiners (CC32).

The examiner is recommended to use the checklist alongside the Directions for independent examination. Not all the checks listed will apply in the case of every independent examination and so the checklist is not a substitute to the examiner using their own judgment as to what is necessary.

The prompt 'step done' may prompt a 'yes' or 'no'. A 'no' answer does not always indicate a problem because it may simply be that the step was either not applicable or found not to be necessary to the examination undertaken in which case the words 'not applicable' or 'not necessary' might be entered in place of a working paper reference.

Some answers may be 'no' because the evidence or information that was needed could not be obtained and this will need to be considered when the examiner makes their report. It is recommended that all the steps for each Direction are completed with a working paper reference added.

It may be that the examiner completes the checklist as they go through the examination or as a completeness check at the end as they bring their examination to a conclusion and prepare their report. There is no legal requirement to use this checklist and examiners may substitute their own checklist or take an alternative approach.

If the checklist is completed it is recommended that this forms part of the formal record of their independent examination undertaken and is kept in the file of examiner's working papers.

## 2. Checklist

| The Directions and documentation | Step done? | Digital reference |
|---|---|---|
| **Direction 1: Check whether the charity is eligible to have an independent examination** | | |
| Checked the charity audit threshold applying to the accounts to be reviewed | Yes | IEWD 2025/26 |
| Checked an audit is not required for any other reason | | |
| Confirmed the charity is eligible for independent examination | | |
| Confirmed the amount of the charity's income to figure shown the accounts (including any branches) and confirmed that income and assets are below the audit threshold or, if applicable, obtained a copy of the letter from the Commission approving an audit dispensation | | |
| If the charity has one or more subsidiaries confirmed that group accounts are not required by law | | |
| If a charitable company checked that the audit exemption statement has been made | | |
| If applicable, rechecked the threshold calculation during the examination | | |
| If the charity's income is more than £250,000 confirmed that the examiner is a member of one of the listed bodies | No | N/A |
| If applicable, informed the trustees that the charity is not eligible for an independent examination | | |
| If receipts and payments accounts have been prepared, checked that the charity's gross income is less than £250,000 and that it is not a company | Yes | IEWD 2025/26 |
| If receipts and payments accounts have been prepared, check that there is no requirement to prepare accruals accounts in the charity's governing document or for any other reason | | |
| If applicable, informed the trustees that the charity is not eligible to prepare receipts and payments accounts | No | N/A |
| **Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination** | | |
| Confirmed that there are no close personal relationships with the trustees that compromise independence | Yes | IEWD 2025/26 |
| Confirmed as having no day-to-day involvement in the administration of the charity | | |
| If providing other services to the charity, then confirmed that all the criteria in Direction 2 necessary for independence are met | | |
| Identified that there are no circumstances in the examiner's judgment that would reasonably lead to the perception that the examiner is not independent | | |

| The Directions and documentation | Step done? | Digital reference |
|---|---|---|
| Considered whether sufficiently skilled to carry out the examination and, where required, confirmed membership of a listed body | Yes | IEWD 2025/26 |
| If applicable, informed the trustees that you are not eligible to carry out the independent examination | No | N/A |
| **Direction 3: Record your independent examination** | | |
| File of working papers prepared to document the work undertaken (see the Direction for guidance on key working papers) | Yes | This Checklist |
| Evidence of appointment on file | Yes | IEWD 2025/26 |
| If issued, letter of engagement signed by the trustees on file | Yes | |
| Documentation of steps required by Direction 1 are all done | Yes | |
| Documentation that steps required by Direction 2 are all done | Yes | |
| Analytical review documented | Yes | |
| Areas of concern identified and noted whether these were resolved or if unresolved and significant have included them in the examiner's report | No | N/A |
| Verification and vouching procedures undertaken, and any checks made are on file | No | N/A |
| Copy of approved accounts on file | Yes | IEWD 2025/26 |
| Copy of trustees' annual report on file | Yes | |
| Copies of information relied upon as part of the examination are on file | Yes | |
| If applicable, copies of written assurances given | Yes | |
| Recorded the conclusions drawn as an outcome of the independent examination that support the examiner's report are on file | Yes | |
| Recorded any matters of material significance about which a report must be made direct to the Commission | No | N/A |
| Recorded whether to exercise discretion and report on relevant matters direct to the Commission | No | N/A |
| **Direction 4: Plan your independent examination** | | |
| Obtained an understanding of the charity's constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems | Yes | IEWD 2025/26 |
| Planned specific examination procedures appropriate to the circumstances of the charity | Yes | |
| Reviewed whether any areas for improvement were advised to the trustees in the previous year's independent examiner's report (or audit report and management letter) and looked to see if any action taken | No | N/A |
| Considered the financial risks identified and, where accruals account prepared, considered whether the trustees have evidence that shows that the charity is a going concern | Yes | IEWD 2025/26 |
| Noted any implications for the examiner's report and for separate reporting to the Commission | No | |

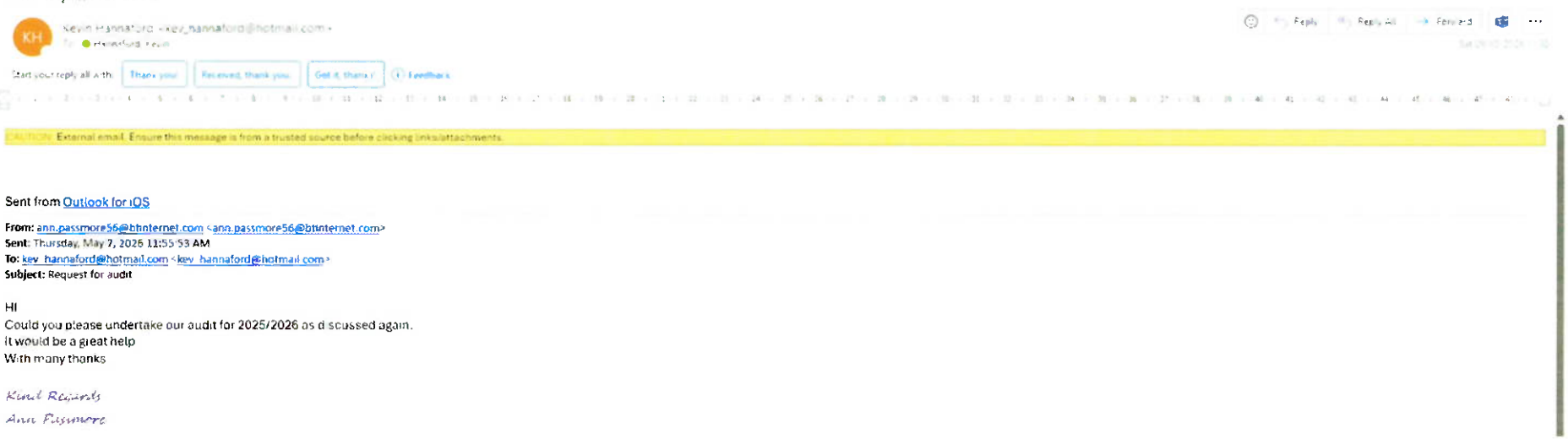
| The Directions and documentation | Step done? | Digital reference |
|---|---|---|
| **Direction 5: Check that accounting records are kept to the required standard** | | |
| Checked that accounting records have been kept are complete and considered if they have been kept to the required standard | Yes | IEWD 2025/26 |
| Asked the trustees about how they ensure the accounting records are complete | Yes | |
| If corrections made or records created during the examination, the trustee approval for these has been sought and obtained | No | N/A |
| Asked the trustees if they carried out a review of the charity's internal financial controls in the year reported | Yes | IEWD 2025/26 |
| Noted any implications for the examiner's report and for separate reporting to the Commission | No | |
| **Direction 6: Check that the accounts are consistent with the accounting records** | | |
| Compared the accounts with the underlying accounting records | Yes | IEWD 2025/26 |
| Checked some entries from the listing of transactions of income and expenditure to vouchers such as invoices, bank statements, and receipts. | Yes | |
| If applicable, confirmed that the trustees have taken the necessary steps to ensure that restricted or endowed funds are correctly reported in the accounts | No | N/A |
| If additional checks were necessary, the evidence was found that showed the accounting record was complete, voucher present, and both supported the entry in the accounts | Yes | IEWD 2025/26 |
| **Direction 7: If the accounts are prepared on an accrual's basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts** | | |
| Checked that the disclosures required by the SORP have been made and are complete | No | N/A |
| Considered whether there are any implications for the examiner's report and reporting to the Commission | No | N/A |
| If receipts and payments account prepared and a related party transaction note was provided, then checked the note for any implications for the examiner's report | No | N/A |
| **Direction 8: Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of funds held and in the preparation of the accounts** | | |
| Checked with the trustees that the separate funds of the charity have been correctly accounted for and reported correctly in the accounts | No | N/A |
| Checked the reasonableness of any significant estimates or judgments that have been made in preparing the accounts | No | N/A |

| The Directions and documentation | Step done? | Digital reference |
|---|---|---|
| Where accruals accounts are prepared, checked that the accounting policies adopted are consistent with the SORP and are appropriate to the activities of the charity | No | N/A |
| Where accruals accounts are prepared, checked that the accounts were prepared on a going concern basis | No | N/A |
| Noted any implications for the examiner's report and for separate reporting to the Commission | No | N/A |
| **Direction 9: The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accrual's basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts** | | |
| Asked the trustees whether they expect the charity to be able to settle outstanding invoices, bills and commitments as and when they fall due | Yes | IEWD 2025/26 |
| Asked the trustees about the reserves policy and the adequacy of the level of reserves held | Yes | |
| Where accruals accounts are prepared, checked that the trustees' have made an assessment of going concern and that their assessment is reasonable given the information available | No | N/A |
| Where accruals accounts are prepared, checked that the SORP's disclosures about going concern have been made | No | N/A |
| Noted any implications for the examiner's report and for separate reporting to the Commission | No | N/A |
| **Direction 10: Check the form and content of the accounts** | | |
| Where receipts and payments accounts have been prepared, checked that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified | Yes | IEWD 2025/26 |
| Where accruals accounts are prepared, checked that they comply with the SORP and applicable accounting standard | No | N/A |
| If the charity is a company, checked that the accounts also comply with the applicable company law requirements | No | N/A |
| Noted any implications for the examiner's report and for separate reporting to the Commission | No | N/A |
| **Direction 11: Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence** | | |
| Carried out an analytical review | Yes | IEWD 2025/26 |

| The Directions and documentation | Step done? | Digital reference |
|---|---|---|
| Following the analytical review, selected material items in the accounts for further explanation or supporting evidence | Yes | IEWD 2025/26 |
| If the accounts could be materially misstated, additional checks were undertaken and the examiner is satisfied that the item(s) identified were satisfactorily explained and correctly included in the accounts | No | N/A |
| Noted any implications for the examiner's report and for separate reporting to the Commission | No | N/A |
| **Direction 12: Compare the trustees' annual report with the accounts** | | |
| Checked that any figure for reserves quoted in the trustees' annual report is not materially inconsistent with the accounts | Yes | IEWD 2025/26 |
| Compared the trustees' annual report with the accounts for any material inconsistency | Yes | |
| Noted any implications for the examiner's report and for separate reporting to the Commission | No | N/A |
| **Direction 13: Write and sign the independent examination report** | | |
| Reviewed the conclusions from the independent examination | Yes | IEWD 2025/26 |
| Considered whether the examination has identified a matter of concern that should be reported in the examiner's report | Yes | |
| Checked that the examiner's report covers all of the matters required | Yes | |
| If relying on the work of others in undertaking the independent examination, the examiner is fully satisfied with their work and that work has been fully documented | No | N/A |
| Signed and dated the examiner's report | Yes | BCC (513834) IER 2025-26 |
| Reported matters of material significance direct to the Commission | No | N/A |
| Exercised discretion and reported relevant matters direct to the Commission | No | N/A |

Appendix 1 to
Independent Examiner's Working Document (2025/26)
dated 9th May 2026

Fw: Request for audit



Sent from Outlook for iOS

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**Subject:** Request for audit

HI
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It would be a great help
With many thanks

Kind Regards
Ann Passmore