

**CHILLINGTON COMMUNITY ASSOCIATION  
ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017**

**NOTES TO THE ACCOUNTS (continued)**

**6. Accounting and reporting responsibilities**

The Charities Commission requires the Association to prepare Accounts.

The Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which are such as to disclose, with reasonable accuracy, the financial position of the Association at any time, and to enable them as trustees to ensure that the accounts comply with charity law. The Trustees are also responsible for safeguarding the Association's assets and ensuring their proper application in accordance with charity law, and hence for taking reasonable steps for the prevention and detection of error, fraud and any other irregularities.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
OF THE CHILLINGTON COMMUNITY ASSOCIATION**

I report on the accounts of Chillington Community Association for the year ended 31 March 2017, which are set out on pages 1 to 4.

**Respective responsibilities of trustees and examiner**

The Trustees are responsible for the preparation of the accounts.

The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act (the 2011 Act) and that an independent examination is prudent.

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 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 the 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.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(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.

**C. Jebb**

5.5.2017

Hillcrest, Luckhams Lane  
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