

## **Independent examiner's report to the Trustees of Plaxtol School Association ("PSA")**

I report on the accounts of the Association for the year ended 31 August 2019, which are set out on pages 1 to 3.

### **Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 43(2) of the Charities Act 1993 (the 1993 Act) does not apply. However, your constitution requires that an independent examination be carried out.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

### **Basis of examiner's statement**

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 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 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 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act

have not been met with regard to the accounting year ended 31 August 2019; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts for the year ended 31 August 2019 to be reached.

Marian Hemsted  
Reed House, The Street, Plaxtol, Sevenoaks  
Date: 10 March 2020