

**Independent Examiner's Report
To the Trustees of California Association**

I report on the accounts of the California Association for the year ended 31st July 2022 , which are set out on pages 2 to 5.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to :

- examine the accounts (under section 145 of the Act) ;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Act) ;
- to state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. 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 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 view given by the accounts.

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

**P J E Gent FCCA
Certified Accountant
26 High Street
Haslemere Surrey
GU27 2HW**

October 2022