

# **Humpty Dumpty Pre-School**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Humpty Dumpty Pre-School**

**Year ended 31 October 2017**

I report on the financial statements for the year ended 31 October 2017, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

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

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.
4. That there is further information needed for a proper understanding of the accounts to be reached.

# **Humpty Dumpty Pre-School**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Humpty Dumpty Pre-School** *(continued)*

**Year ended 31 October 2017**

#### **Independent examiner's qualified statement**

The charity has net liabilities of £2086 at the financial year end. As indicated in the "Going Concern" note on page 7 of the financial statements the Trustees are relying on increased funding in the new financial year to ensure the company can continue its operations.

GILMOUR & CO LIMITED

Chartered accountant

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27 July 2018