

Independent Examiner's Report to the Officers and Executive of Cambridge City Conservative Association

Cambridge City Conservative Association is an accounting unit of the Conservative Party. I am a Chartered Accountant and member of ICAEW, although I am working in industry so do not hold a practising certificate, which is not required by ICAEW for unpaid reviews of small charitable or similar organisations.

I report on the accounts of the Association for the year ending 31st December 2019. This report is intended only for use by the officers and executive, i.e. should not be distributed with the accounts.

Respective Responsibilities of the Association and Examiner

The Association, i.e. the officers are responsible for preparing the accounts. The Association also considers a full audit is not required and that an independent examination is needed. The Association should be satisfied that the examiner has relevant independence, ability and experience to review the accounts.

It is the examiner's responsibility to examine the accounts following the guidance from or referred to by CCHQ, and to state whether any particular items have come to my attention.

Basis of Independent Examiner's Report

As recommended by advice from CCHQ, my examination was carried out in accordance with the directions issued by the Charities Commission for independent examination of charity accounts (as updated in Sep 2017). An examination includes a review of accounting records kept by the Association and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts and seeking explanations from the officers concerning any such matters. An 'independent examination' is a less rigorous form of review than an audit, and does not provide all the evidence required to make a positive affirmation that the accounts represent a 'true and fair view', but is limited to the 'nothing negative found' assertions in the statement below.

Independent Examiners 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 that the requirements:

- To keep adequate accounting records
- To prepare accounts on the basis of these records and in compliance with the reporting requirements

Have not been met, or

2 Which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Chris Howell, FCA.

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29th March 2020