

This document is to help Independent Examiners of Scout Group's or District's annual accounts.

## **NOTES**

A qualified template is one where the examiner has a concern to highlight to the Executive Committee. An unqualified template is one where the examiner has no concern to highlight to the Executive Committee.

In these templates you will see sections where the name of the relevant Scout Council needs to be inserted. This could be for the Scout Group or District. For ease of reading the templates will say "Insert Scout Group/District name".

# Template 1: Unqualified report for a Scout Group or District preparing income and expenditure accounts with a gross income of less than \$50,000 in the relevant financial year

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## Independent examiner's report to the Executive Committee of the [Insert Scout Group/District name] Scout Council

I report to the Executive Committee on my examination of the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end].

### Responsibilities and Basis of Report

As the Executive Committee of the [Insert Scout Group/District name] you are responsible for the preparation of the accounts in accordance with the requirements of the Regulations and Rules (R&R) of the Barbados Boy Scouts Association.

I report in respect of my examination of the [Insert Scout Group/District name] accounts carried out under the requirements of R&R and in carrying out my examination I have followed all the applicable Directions given by the Information Sheet *Accounting and Audit Requirements for Scout Groups and Districts*.

### Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the [Insert Scout Group/District name] as required by R&R; or
- the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Relevant professional qualification or membership of professional bodies (if any):

Address:

Date:

## Template 2: Unqualified report for a Scout Group or District preparing accruals accounts with a gross income of less than \$50,000 in the relevant financial year

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### Independent examiner's report to the Executive Committee of the [Insert Scout Group/District name] Scout Council

I report to the Executive Committee on my examination of the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end].

#### Responsibilities and Basis of Report

As the Executive Committee of the [Insert Scout Group/District name] you are responsible for the preparation of the accounts in accordance with the requirements of the Regulations and Rules (R&R) of the Barbados Boy Scouts Association.

I report in respect of my examination of the [Insert Scout Group/District name] accounts carried out under the requirements of R&R and in carrying out my examination I have followed all the applicable Directions given by the Information Sheet *Accounting and Audit Requirements for Scout Groups and Districts*.

#### Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the [Insert Scout Group/District name] as required by R&R; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Regulations and Rules of the Barbados Boy Scouts Association other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Relevant professional qualification or membership of professional bodies (if any):

Address:

Date:

## Template 3: Qualified report for a Scout Group or District preparing income and expenditure accounts with a gross income of less than \$50,000 in the relevant financial year

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### Independent examiner's report to the Executive Committee of the [Insert Scout Group/District name] Scout Council

I report to the Executive Committee on my examination of the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end].

#### Responsibilities and Basis of Report

As the Executive Committee of the [Insert Scout Group/District name] you are responsible for the preparation of the accounts in accordance with the requirements of the Regulations and Rules (R&R) of the Barbados Boy Scouts Association.

I report in respect of my examination of the [Insert Scout Group/District name] accounts carried out under the requirements of R&R and in carrying out my examination I have followed all the applicable Directions given by the Information Sheet *Accounting and Audit Requirements for Scout Groups and Districts*.

#### Independent Examiner's Statement – Matter of Concern Identified

I have completed my examination. I have identified matters of concern that give me reasonable cause to believe that:

- accounting records were not kept in respect of the [Insert Scout Group/District name] as required by R&R; and
- the accounts do not accord with those records.

The income and expenditure accounts prepared for the [Insert Scout Group/District name] show cash received in the year of [Insert total figure of cash received] however [Insert a description of the issues that cause concern].

*[For example: No records have been kept to match the record of the donations received to the deposits made and cash balances were retained and not deposited at the charities bank. The only written record retained is a letter advising a grant award of \$1,000. The majority of the expenditure was made in cash from retained unbanked cash or via cash withdrawals but few receipts were kept. Aside from invoices for utilities and rent and play equipment, there are no records of volunteer or other expenses. Total cash spent amounted to \$6,000 with receipts for only \$2,732 leaving \$3,268 of payments without any supporting records.]*

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Relevant professional qualification or membership of professional bodies (if any):

Address:

Date:

## Template 4: Qualified report for a Scout Group or District preparing accruals accounts with a gross income of less than \$50,000 in the relevant financial year

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### Independent examiner's report to the Executive Committee of the [Insert Scout Group/District name] Scout Council

I report to the Executive Committee on my examination of the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end].

#### Responsibilities and Basis of Report

As the Executive Committee of the [Insert Scout Group/District name] you are responsible for the preparation of the accounts in accordance with the requirements of the Regulations and Rules (R&R) of the Barbados Boy Scouts Association.

I report in respect of my examination of the [Insert Scout Group/District name] accounts carried out under the requirements of R&R and in carrying out my examination I have followed all the applicable Directions given by the Information Sheet *Accounting and Audit Requirements for Scout Groups and Districts*.

#### Independent Examiner's Statement – Matter of Concern Identified

I have completed my examination. I have identified a matter of concern in my report because [Insert a description of the issues that cause concern].

I confirm that no other matters have come to my attention that giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the [Insert Scout Group/District name] as required by R&R; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Regulations and Rules of the Barbados Boy Scouts Association other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Relevant professional qualification or membership of professional bodies (if any):

Address:

Date: