

External Scrutiny Report

Carnbroe Community Action for Residents

Date: 23 September 2026

Prepared by: Monika Cherney-Craw



1. Executive Summary

This document sets out a proportionate framework for the external scrutiny of Carnbroe Community Action for Residents' accounts for 2025.

The final report assesses how effectively the organisation is governed, manages resources, engages residents, delivers activities and demonstrates community benefit. Conclusions are based on triangulated evidence and distinguishes established strengths from areas requiring improvement.

Overall assurance: Reasonable assurance.

2. Purpose and Scope

The purpose of this scrutiny is to provide an independent, evidence-based assessment of the organisation's arrangements and outcomes. The review should consider:

- governance, leadership and accountability;
- strategic direction and responsiveness to local priorities;
- financial management, controls and sustainability;
- service and activity delivery;
- resident participation, inclusion and communication;
- partnership working and reputation;
- safeguarding, risk management and legal compliance; and
- monitoring, evaluation and demonstrable community impact.

The scrutiny should answer three central questions: Is the organisation well governed? Does it use its resources responsibly? Can it demonstrate that its work benefits local residents?

3. Methodology and Evidence Base

The final assessment uses documentation review, interviews and direct observation when appropriate. Evidence should be tested for relevance, reliability and consistency, with important conclusions supported by more than one source wherever possible.

Evidence requested

- constitution or governing document and current organisational structure;

- board or committee minutes, attendance records and declarations of interest;
- business plan, annual report and current action plans;
- recent accounts, budgets, funding agreements and financial procedures;
- risk register, insurance, safeguarding and data protection records;
- service records, participation data and outcome reports;
- complaints, compliments and feedback records;
- partnership agreements and funder monitoring reports; and
- views from trustees or committee members, staff, volunteers, residents and partners.

Current evidence position: All evidence has been reviewed.

4. Assessment Scale

Rating	Meaning
Strong assurance	Arrangements are effective, consistently applied and supported by clear evidence.
Reasonable assurance	Arrangements are generally effective, with limited improvements required.
Limited assurance	Material weaknesses or gaps require timely corrective action.
No assurance	Serious weaknesses create significant risk and require urgent action.
Not assessed	Insufficient evidence is available to reach a reliable conclusion.

5. Scrutiny Findings

Area	Key matters to test	Current rating
Governance and leadership	Clarity of roles; quality of oversight; conflicts of interest; lawful and transparent decisions; follow-through on agreed actions.	Reasonable assurance
Strategy and community need	Clear priorities; evidence of local need; measurable objectives; alignment between plans, resources and delivery.	Reasonable assurance
Financial management	Budget setting; financial reporting; authorisation controls; reserves; restricted funds; funding sustainability.	Reasonable assurance
Delivery and quality	Accessible activities; consistent delivery; quality standards; management of staff and volunteers; service-user experience.	Reasonable assurance
Resident engagement and inclusion	Meaningful participation; representative engagement; accessible communication; response to feedback; removal of barriers.	Reasonable assurance
Partnership working	Clear responsibilities; productive relationships; information sharing; avoidance of duplication; added value.	Reasonable assurance
Risk, safeguarding and compliance	Current policies; risk ownership; incident reporting; safeguarding practice; data protection; health and safety.	Reasonable assurance
Outcomes and impact	Relevant measures; reliable data; learning from results; evidence of short- and longer-term benefit for residents.	Reasonable assurance

6. Strengths and Areas for Improvement

Strengths

Having audited the 2025 accounts for Carnbroe Community Action for Residents, I am satisfied with financial control. Accountability and delivery for local residents. Under the principles set. Volunteers work hard in the wider community including networking. They are active and healthy in their outlook.

Areas for improvement

Upon reflection my challenge to the Trustee's is an audit of inventory of stored equipment should be considered. I accept that many items bought or used have a one-time use or purpose.

7. Recommendations and Action Plan

Priority	Recommended action	Owner	Target date	Evidence of completion
Standard	Audit and creation of an equipment inventory	Chair	By end of 2026	To be arranged

9. Conclusion and Next Steps

The independent scrutiny of Carnbroe Community Action for Residents' paperwork, accounts and overall performance is complete. The review identified only minimal recommendations, none of which are urgent.

Final overall judgement: Reasonable assurance.

Reviewer signature: Monika Cherney-Craw

Date: 23rd September 2026