

CHECKLIST FOR ACCOUNTS PREPARATION / INDEPENDENT EXAMINATION

Note: some items will not apply to every organisation

All organisations:

- Cash Book/Sheets or Register
- Petty Cash Book
- Bank Statements (covering the full year plus the first statement after the year end)
- Bank/Building Society Pass Books (updated)
- Computer Users - Nominal/General ledger printout ie. one that details all income and expenses by category eg rent and rates, telephone etc.
- Bank reconciliation at the year end date (if done)

If you have investments:

- Valuation Statements for unquoted investments at year end date
- Share Dividend Certificates
- Details of any investments/ shares bought or sold

If you sell goods/services:

- Sales Day Book and Ledger (if applicable)
- Fee Invoices
- List of Fees owing to you (Debtors/Accounts Receivable)
- Copy of contracts
- Remittance Advices

Other Income:

- Copy of Grant Agreements/or Applications
- Copy of Award Letters
- Remittances Advices (paperwork sent to you with the money)
- Copy of financial monitoring forms sent to funders
- Copy of correspondence re: agreements to vary grant expenditure

Expenses:

- Purchase Day Book and Ledger (if applicable)
- Purchase Invoices
- Petty Cash Vouchers and Invoices
- Suppliers Statements
- List of suppliers you owe at the year end / Creditors / Accounts Payable
- Details of donations in kind

If you are VAT registered:

- Copies of VAT returns and working papers

If you employ staff:

- Wage records- computer printouts or P11 forms (do not need if CAS do your payroll)
- Yellow Sheet & Book for paying the Inland Revenue
- Copy of the Year End Form P35 (and P38A if applicable)

Other Items:

- List of current Management Committee Members
- Minutes of Management Meetings
- Copy of Constitution (if amended from previous year)
- Draft Annual Report (charities only)
- Copy of any lease/ rental/hire or loan agreement
- Corporation Tax Return (usually n/a for Registered Charities)
- Copies of Deed of Covenant/Gift Aid arrangements
- Details of any large pieces of equipment bought or sold eg. a computer

Users of Quickbooks

- You can send in an accountants copy or backup of your data on a clean disc instead of printing hard copies of the nominal ledger, cash registers, debtors and creditors list. If it is password protected you will need to let us have the password.
- If you are making a hard copy please start from the "profit and loss account by class" and drill down to get the nominal ledger reports. Please also send a balance sheet dated at your year end date.

Excel Users

We can accept any Excel spreadsheet up to Excel 2000 on a clean (previously unused) disc.

Other Computer Systems

Please do not send us your data on disc. In addition to the main checklist please print out a profit and loss account, balance sheet, full nominal ledger and bank reconciliation report dated at your year end date.

This list is not exhaustive and you may have additional information that would be helpful. Please ring us on 0161-953-4053 or e-mail us at info@c-a-s.org.uk