

Checklist for Documents to go to your Independent Examiner

This list is to help Charities/Churches preparing the documents to be submitted to the Independent Examiner as part of the examination of your Annual Report & Accounts. This list is not an exhaustive list and your own IE may ask for additional documents depending on your own individual circumstances. You should think of this list as a '**starting point**'.

- Full set of annual financial statements and annual report
- The Cash Analysis Books fully written up correctly analysed and totalled for the whole year.
- Bank reconciliation statements for each bank or building society account clearly showing how the balance shown by the cashbook reconciles with that shown in the closing bank statement.
- Bank statements for each bank or building society account for the whole year.
- Bank paying-in books.
- All documents relating to bank receipts, including letters from funders who pay by credit transfers and a schedule of donations by Bankers Order.
- Reconciliation of Gift Aid claims.
- Chequebook stubs.
- Invoices/vouchers to support all banks payments in cheque number or date order.
- The Petty Cash Analysis book written up analysed and correctly totalled for the whole year.
- Written confirmation that, at the end of the year, the amount of cash in the box agrees with the balance of cash in hand shown in the Petty Cash Analysis book.
- All the Petty Cash vouchers and receipts filed in either number or date order.
- Salary records including a form P11 for each employee and details of PAYE and NI contributions paid to HMR&C.
- Records of any Statutory Sick or Maternity Pay.

- A copy of the Employer's Annual Statement form P35.
- Any subsidiary financial records for groups or projects that come under the charity's umbrella.
- Working papers if the final accounts include consolidated amounts from different church activities/funds/accounts.
- An up-to-date register of fixed assets, with estimated values.
- Minutes of committee meetings (and APCM) held during the year and of any relevant sub-committees (eg Finance Committee, Building Committee).
- A copy of the constitution or other ruling document, if not already provided.
- A copy of the previous year's signed accounts, if not already provided
- A list of debtors (i.e. people who owe the Charity money at the year end), with the amounts owed with calculations of amounts if necessary (e.g. outstanding Gift Aid not yet claimed).
- A list of creditors (i.e. people to whom the Charity owes money at the year end), with the amounts owed and calculation of amounts if necessary.
- Comparative list of debtors and creditors for the previous year (to show they have been reversed).
- The names of all office holders (i.e. PCC treasurer, secretary, church wardens) and all PCC members who have served during the year.

Other documents that might be useful could include:

- Copy of management accounts/reports as presented to PCC
- Copy of PCC budget
- Set of PCC controls and procedures (detailing who does what and the process for carrying out the financial business of the PCC).

Martyn Burt

Diocesan Treasurer

Diocese of Rochester

November 2009

(based upon a document passed to us by an Independent Examiner)