



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name	No (if any)
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Receipts and payments accounts

For the period from	Period start date	To	Period end date
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £
A1 Receipts				
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Sub total (Gross income for AR)	-	-	-	-
A2 Asset and investment sales, (see table).				
	-	-	-	-
	-	-	-	-
Sub total	-	-	-	-
Total receipts	-	-	-	-
A3 Payments				
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Sub total	-	-	-	-
A4 Asset and investment purchases, (see table)				
	-	-	-	-
	-	-	-	-
Sub total	-	-	-	-
Total payments	-	-	-	-
Net of receipts/(payments)	-	-	-	-
A5 Transfers between funds	-	-	-	-
A6 Cash funds last year end	-	-	-	-
Cash funds this year end	-	-	-	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £
B1 Cash funds		-	-
		-	-
		-	-
	Total cash funds	-	-
	(agree balances with receipts and payments account(s))	OK	OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £
B2 Other monetary assets		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

	Details	Fund to which asset belongs	Cost (optional)
B3 Investment assets			-
			-
			-
			-
			-

	Details	Fund to which asset belongs	Cost (optional)
B4 Assets retained for the charity's own use			-
			-
			-
			-
			-
			-
			-
			-
			-

	Details	Fund to which liability relates	Amount due (optional)
B5 Liabilities			-
			-
			-
			-
			-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name

CC16a



Last year
to the nearest £

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-
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Endowment funds
to nearest £

-
-
-
-

OK

Endowment funds
to nearest £

-
-
-
-
-
-

Current value (optional)

-
-
-
-
-

Current value (optional)

-
-
-
-
-
-
-
-
-

When due (optional)

Date of approval



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name	No (if any)
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Receipts and payments accounts

For the period from	Period start date	To	Period end date
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £
A1 Receipts				
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Sub total (Gross income for AR)	-	-	-	-
A2 Asset and investment sales, (see table).				
	-	-	-	-
	-	-	-	-
Sub total	-	-	-	-
Total receipts	-	-	-	-
A3 Payments				
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Sub total	-	-	-	-
A4 Asset and investment purchases, (see table)				
	-	-	-	-
	-	-	-	-
Sub total	-	-	-	-
Total payments	-	-	-	-
Net of receipts/(payments)	-	-	-	-
A5 Transfers between funds	-	-	-	-
A6 Cash funds last year end	-	-	-	-
Cash funds this year end	-	-	-	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £
B1 Cash funds		-	-
		-	-
		-	-
	Total cash funds	-	-
	(agree balances with receipts and payments account(s))	OK	OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £
B2 Other monetary assets		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

	Details	Fund to which asset belongs	Cost (optional)
B3 Investment assets			-
			-
			-
			-
			-

	Details	Fund to which asset belongs	Cost (optional)
B4 Assets retained for the charity's own use			-
			-
			-
			-
			-
			-
			-
			-
			-

	Details	Fund to which liability relates	Amount due (optional)
B5 Liabilities			-
			-
			-
			-
			-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name

CC16a



Last year
to the nearest £

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Endowment funds
to nearest £

-
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-
-

OK

Endowment funds
to nearest £

-
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-
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-
-

Current value (optional)

-
-
-
-
-

Current value (optional)

-
-
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-
-

When due (optional)

Date of approval



Independent examination of charity accounts checklist (CC32a)

A recommended checklist for examiners

This checklist is not suitable for the examination of voluntary group accounts.

1. Self-assessment checklist

The questions in this checklist are designed to help the examiner to undertake their independent examination in accordance with the legal requirements and good practice recommendations set out in the Commission's guidance on Independent examination of charity accounts: Directions and guidance for examiners (CC32).

The examiner is recommended to use the checklist alongside the Directions for independent examination. Not all the checks listed will apply in the case of every independent examination and so the checklist is not a substitute to the examiner using their own judgment as to what is necessary.

The prompt 'step done' may prompt a 'yes' or 'no'. A 'no' answer does not always indicate a problem because it may simply be that the step was either not applicable or found not to be necessary to the examination undertaken in which case the words 'not applicable' or 'not necessary' might be entered in place of a working paper reference.

Some answers may be 'no' because the evidence or information that was needed could not be obtained and this will need to be considered when the examiner makes their report. It is recommended that all the steps for each Direction are completed with a working paper reference added.

It may be that the examiner completes the checklist as they go through the examination or as a completeness check at the end as they bring their examination to a conclusion and prepare their report. There is no legal requirement to use this checklist and examiners may substitute their own checklist or take an alternative approach.

If the checklist is completed it is recommended that this forms part of the formal record of their independent examination undertaken and is kept in the file of examiner's working papers.

2. Checklist

The Directions and documentation	Step done?	Working paper referen
Direction 1: Check whether the charity is eligible to have an independent examination		
Checked the charity audit threshold applying to the accounts to be reviewed		
Checked an audit is not required for any other reason		
Confirmed the charity is eligible for independent		
Confirmed the amount of the charity's income to figure shown the accounts (including any branches) and confirmed that income and assets are below the audit threshold or, if applicable, obtained a copy of the letter from		
If the charity has one or more subsidiaries confirmed that group		
If a charitable company checked that the audit exemption		
If applicable, rechecked the threshold calculation during the examination		
If the charity's income is more than £250,000 confirmed that		
If applicable, informed the trustees that the charity is not		
If receipts and payments accounts have been prepared, checked that the charity's gross income is less than £250,000		
If receipts and payments accounts have been prepared, check that there is no requirement to prepare accruals		
If applicable, informed the trustees that the charity is not		
Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their		
Confirmed that there are no close personal relationships with the trustees that compromise		
Confirmed as having no the day to day involvement in the		
If providing other services to the charity then confirmed that all		
Identified that there are no circumstances in the examiner's judgment that would reasonably lead to the perception		

The Directions and documentation	Step done?	Working paper referen
Considered whether sufficiently skilled to carry out the examination and, where required, confirmed membership of a listed body		
If applicable, informed the trustees that you are not eligible to		
Direction 3: Record your independent		
File of working papers prepared to document the work undertaken (see the Direction for guidance on key working papers)		
Evidence of appointment on file		
If issued, letter of engagement signed by the trustees		
Documentation of steps required by Direction 1 are all		
Documentation that steps required by Direction 2 are all		
Analytical review documented		
Areas of concern identified and noted whether these were resolved or if unresolved and significant have included		
Verification and vouching procedures undertaken and any		
Copy of approved accounts on file		
Copy of trustees' annual report on file		
Copies of information relied upon as part of the examination		
If applicable, copies of written assurances given		
Recorded the conclusions drawn as an outcome of the independent examination that support the examiner's report are on file		
Recorded any matters of material significance about which a		
Recorded whether to exercise discretion and report on relevant		
Direction 4: Plan your independent examination		
Obtained an understanding of the charity's constitution, objectives, organisational structure, the funds managed, its activities and accounting records and		
Planned specific examination procedures appropriate to the		
Reviewed whether any areas for improvement were advised to the trustees in the previous year's independent examiner's report (or audit report and management		
Considered the financial risks identified and, where accruals accounts prepared, considered whether the trustees have evidence that shows that the charity		
Noted any implications for the examiner's report and for separate reporting to the Commission		

The Directions and documentation	Step done?	Working paper referen
Direction 5: Check that accounting records are kept to the		
Checked that accounting records have been kept are complete		
Asked the trustees about how they ensure the accounting records are complete		
If corrections made or records created during the examination,		
Asked the trustees if they carried out a review of the charity's		
Noted any implications for the examiner's report and for separate reporting to the Commission		
Direction 6: Check that the accounts are consistent with		
Compared the accounts with the underlying accounting		
Checked some entries from the listing of transactions of income and expenditure to vouchers such as invoices, bank statements, and receipts.		
If applicable, confirmed that the trustees have taken the necessary steps to ensure that restricted or endowed funds are correctly reported in the accounts		
If additional checks were necessary, the evidence was found that showed the accounting record was complete,		
Direction 7: If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must		
Checked that the disclosures required by the SORP have been		
Considered whether there are any implications for the examiner's report and reporting to the Commission		
If receipts and payments accounts prepared and a related party transaction note was provided, then checked the		
Direction 8: Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund		
Checked with the trustees that the separate funds of the charity have been correctly accounted for and reported		
Checked the reasonableness of any significant estimates or		

The Directions and documentation	Step done?	Working paper referen
Where accruals accounts are prepared, checked that the accounting policies adopted are consistent with the		
Where accruals accounts are prepared, checked that the		
Noted any implications for the examiner's report and for separate reporting to the Commission		
Direction 9: The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the		
Asked the trustees whether they expect the charity to be able to settle outstanding invoices, bills and commitments as and when they fall due		
Asked the trustees about the reserves policy and the adequacy of the level of reserves held		
Where accruals accounts are prepared, checked that the trustees' have made an assessment of going concern and that their assessment is reasonable given the		
Where accruals accounts are prepared, checked that the SORP's disclosures about going concern have been		
Noted any implications for the examiner's report and for separate reporting to the Commission		
Direction 10: Check the form and content of the		
Where receipts and payments accounts have been prepared, checked that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the		
Where accruals accounts are prepared, checked that they		
If the charity is a company, checked that the accounts also		
Noted any implications for the examiner's report and for separate reporting to the Commission		
Direction 11: Identify items from the analytical review of the accounts that need to be followed up		
Carried out an analytical review		

The Directions and documentation	Step done?	Working paper referen
Following the analytical review, selected material items in the		
If the accounts could be materially misstated, additional checks were undertaken and the examiner is satisfied that the item(s) identified were satisfactorily explained and		
Noted any implications for the examiner's report and for separate reporting to the Commission		
Direction 12: Compare the trustees' annual report with the		
Checked that any figure for reserves quoted in the trustees'		
Compared the trustees' annual report with the accounts for any		
Noted any implications for the examiner's report and for separate reporting to the Commission		
Direction 13: Write and sign the independent examination		
Reviewed the conclusions from the independent		
Considered whether the examination has identified a matter of		
Checked that the examiner's report covers all of the matters		
If relying on the work of others in undertaking the independent examination, the examiner is fully satisfied with their		
Signed and dated the examiner's report		
Reported matters of material significance direct to the Commission		
Exercised discretion and reported relevant matters direct to the		