

INFORMATION REQUIRED FOR BCA TO CARRY OUT AN INDEPENDENT EXAMINATION

Note: some items will not apply to every organisation

If you are new to BCA:

- **Two proofs of ID for new trustees/directors** – One proof of identity and one proof of address)
- Constitution/Articles of Association/Governing Document.
- Copy of previous years accounts.
- Full contact details of your previous accountant.

Existing clients:

- **Two proofs of ID for new trustees/directors** – One proof of identity and one proof of address)
- Copy of constitution / Articles of Association (if amended from previous year)
- Minutes of Management Committee Meetings including AGM.
- List of Management Committee Members/Directors including appointment and resignation dates for the period of the accounts and up to the date of signing the accounts.
- Annual report/Directors report/CIC report.

All organisations:

- Main accounts book/sheets and related receipts and invoices.
- Bank Statements (covering the full year plus the first statement after the yearend)
- All cheque books and paying in books for the year.
- Petty Cash Book and related receipts and invoices, plus closing balance.

If you buy/sell goods/services:

- Sales day book and ledger (if applicable).
- Fees invoices.
- List of fees owing to you/debtors/accounts receivable.
- List of bills/expenses owed by you/creditors/accounts payable
- Copy of contracts.
- Remittance advice.

If you receive grants:

- Letters and advice notes from funders including terms and conditions of grant.
- Copies of all summary spend reports provided to funders plus closing balance of individual funds.
- Service level agreements giving full details.

If you are liable for corporation tax:

- Corporation Tax Reference.
- Prior year corporation tax returns and working papers.

If you are VAT registered:

- Copies of VAT returns and working papers.
- Date of registration for VAT.

If you employ staff:

- Wages records – computer printouts or P11 forms (Do not need if BCAP are processing your payroll).
- Details of payments to HMRC for PAYE tax and Class 1 NICs and any amounts due at year end
- Details of holiday accrual value at year end

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 have subsidiary organisations:

- Supply all of the above as per the main charity

Users of accounting software packages:

- Backup of your data by email or on memory stick.
- Details of software version.
- If software is password protected please provide the password.

Other information

- Copy of insurance certificate for the year.
- Copy of any lease/rental/hire or loan agreement.
- Fixed asset register including details of any large pieces of equipment bought or sold e.g. a computer.