

ACCOUNTING FOR PEOPLE NOT PROFIT

**INFORMATION REQUIRED FOR BCAP TO CARRY OUT AN
INDEPENDENT EXAMINATION**

Note: some items will not apply to every organisation

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 sell goods/services:

- Sales day book and ledger (if applicable).
- Fees invoices.
- List of fees owing to you/debtors/accounts receivable.
- 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:

- Prior year corporation tax returns and working papers.

If you are VAT registered:

- Copies of VAT returns and working papers.

If you employ staff:

- Wages records – computer printouts or P11 forms (Do not need if BCAP are processing your payroll).
- Paying in book for HM Revenue & Customs.
- Copy of the Year end form P35 (and P38A if applicable)

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

Other Items:

- Copy of constitution (if amended from previous year)
- Minutes of Management Committee Meetings.
- List of Management Committee Members.
- Annual report/Directors report.
- Corporation Tax returns (Usually n/a for charities).
- Copy of any lease/rental/hire or loan agreement.
- Details of any large pieces of equipment bought or sold e.g a computer.

Users of accounting software packages:

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