wakeling partnership

ACCOUNT EXAMINATION QUESTIONNAIRE

1. Name of Church/Charity.

2. Name, address and telephone number of Contact.

3. Contact's official title i.e. Trustee/Treasurer/Secretary.

4. What is the accounting year for which examination is required?

5. What is the total income?
(note income and expenditure should not be netted off against each other)

6. What is the total expenditure?

7. Please describe briefly the activities of the charity if other than a church.

8. Please describe briefly how decisions are reached in relation to the expenditure by the charity and how these decisions are implemented.

9. Please provide a list of the Trustees/Deacons/Elders. (i.e., those who have legal responsibility for the funds) at any time in the year with a note of any payments made to them and the purpose of such payments.

10. Have accounts which comply with the Charities SORP been prepared? If not do you wish us to prepare accounts?

11. How are the cash offerings or gifts recorded and are they verified by a second person?

12. Are all cash offerings or gifts banked intact? If not how are payments made in cash recorded?

13. Please list all bank accounts used by the charity during the year, giving the bank name, sort code and account number.

14. Have there been any investments made or changes to existing investments in the year?

15. In the case of covenanted donations made in cash, how is the covenantor identified as having made the payment?

16. Does the Church/Charity own any buildings and if so who is it vested in and what is the current insurance value?

17. Are there other assets such as furniture and equipment? Please indicate the insurance values.

18. If the organisation is registered with the Charity Commission (this would generally not apply to Places of Worship) the Trustees should provide a report reviewing the year's activities. This report should give the charity registration number, the address of the charity and the names of all trustees at any time during the year.

19. If the accounting records are in Quicken or Excel please provide a copy on disk.

20. How do you record donations and or offerings for special purposes? Under the Accounting Regulations these restricted funds must be identifiable and not confused with general offerings. How do we identify this income and expenditure from your accounting records?

21. If income and expenditure exceeds £100,000 full accruals accounts must be prepared and we will need a list of debtors and creditors both at the beginning and the end of the year. This needs to include tax recoverable.

22. Please provide the following documents and records (photocopies should be sufficient in the first instance).

PLEASE TICK EACH ITEM SENT WITH THIS COMPLETED QUESTIONNAIRE OR SAY WHY THEY ARE NOT INCLUDED.

(a) cash books and/or ledgers for all accounts.

(b) statements for bank accounts and deposits.

(c) reconciliation statement showing how you agree cash book with bank at year end.

(d) records of cash offerings.

(e) covenant receipts records.

(f) PAYE records.

(g) Minutes of the trustees minutes for the year in question.

(h) Please provide a copy of the Trust Deed or Constitution if not sent previously.

(i) Any accounts that you have prepared.

Signed by: .... Name: ………………………… Date: …………….

Send to: The Wakeling Partnership, 95 Ham Park Road, London E15 4AD

Or e-mail to: accounts@wakelingpartnership.co.uk