

Independent Examination Checklist

Information required for BCA to carry out an independent examination.

Note: some items may not apply to every organisation.

Essential Documentation (All Clients)

- **Proof of Identity:** Two proofs of ID for every trustee/director and key personnel (e.g., CEO). 1x Photo ID (Passport/Driving Licence) and 1x Proof of Address dated within the last 3 months.
- **Annual Reports:** Trustees' Annual Report, Directors' Report, or CIC Report. This must be available at the start of the examination.
- **Governing Documents:** Copy of Constitution or Articles of Association (latest signed version if amended).
- **Meeting Minutes:** Minutes of Management Committee meetings and the AGM for the relevant period.
- **Trustee Details:** Full list of members/directors including appointment/resignation dates and contact details (email/telephone).
- **Primary Contact:** Designation of a main Trustee contact for the examination process.

New Clients to BCA

- Copies of previous year's accounts and full contact details for your previous accountant.
- Full contact details for all current Trustees.

Financial Controls & Software

- **Internal Policies:** A copy of your internal financial controls policy and the date it was last reviewed.
- **Banking Authority:** List of bank signatories, bank mandate, and the established authorisation process/levels.
- **Cloud Accounting:** Software details and an access invitation if using online accounting packages.

Core Financial Records

- **Bank Records:** Full bank statements for the year, plus the first statement after the year-end. The final statement of the year must be signed by a Trustee to verify the balance.
- **Vouchers:** All related receipts, bills, invoices, cheque books, and paying-in books.
- **Cash Management:** Petty Cash book, related receipts, and a verified closing balance of cash at year-end (signed by a Trustee).

Trading & Grants

- **Sales:** Sales daybook/ledger, fee invoices, and lists of debtors (money owed to you) and creditors (money you owe).
- **Grants:** Application letters, terms and conditions, spend reports provided to funders, and closing balances of individual funds.
- **Contracts:** Copies of all Service Level Agreements (SLAs) and contracts.

Statutory Compliance

- **Corporation Tax:** Reference number, prior year returns, and working papers.
- **VAT:** Date of registration, copies of VAT returns, and supporting working papers.
- **Payroll:** Wages records and P11 forms (not required if BCA handle your payroll). Details of PAYE/NICs paid and holiday accrual values at year-end.

Investments & Assets

- **Fixed Assets:** Asset register including details of equipment bought/sold (e.g., computers) and your depreciation policy.
- **Investments:** Valuation statements for unquoted investments, dividend certificates, and details of shares bought/sold.
- **Other Documents:** Insurance certificate, lease/rental agreements, and loan agreements.