

# Voluntary Action Orkney



## Documents required to carry out independent examination

### Receipts and Payments accounts

In order to carry out accounts preparation and/or independent examination of receipts and payments accounts, please supply VAO with as much of the following supporting paperwork as possible. Electronic or hard copies are acceptable.

#### Cashbook

Spreadsheet or paper cashbook showing income and expenditure, split between restricted and unrestricted funds and between category of income and expenditure e.g. stationery, heat & light, membership subscriptions etc.

#### Bank

- Bank statements, for all bank accounts, for the financial period.
- Cheque books
- Pay-in books

#### Cash

- Petty cash log and income and expenditure receipts
- Confirmation of closing petty cash balance at the financial period end date (actual balance as counted at the end of the period)

#### Income

Income supporting paperwork including:

- Grant applications and award letters including terms and conditions
- Details of donations received, and any corresponding Gift Aid reclaimed

#### Expenditure

Purchase invoices and paperwork

- Supporting paperwork for reimbursed expenses
- List of all trustees receiving reimbursed expenses during the period
- List of any transactions made to a trustees family

#### Minutes

- Minutes of the meeting where it was agreed to approach VAO to request an independent examination
- Minutes of meetings held during the year

Please also provide any further information you think may be useful.

If you would like any assistance with setting up a cashbook or any other aspects of charity bookkeeping, please do not hesitate to contact us.

#### **Voluntary Action Orkney (VAO)**

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VAO is a company limited by guarantee registered in Scotland No 143208 and a registered Scottish Charity No SCO10691