

RECEIPTS AND PAYMENTS ACCOUNTS

DOCUMENTS REQUIRED TO CARRY OUT ACCOUNTS PREPARATION AND INDEPENDENT EXAMINATION

In order to carry out accounts preparation and independent examination of receipts and payments accounts, please supply VAO with the following supporting paperwork. 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

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.