

<b>CLIENT NAME</b>	<input type="text"/>		
<b>PERIOD END</b>	<input type="text"/>	<b>Prepared By</b>	<input type="text"/>
		<b>Date</b>	<input type="text"/>
<b>SCHEDULE</b>	<b>WORKING PAPERS TO SUPPLY JACKSON &amp; JACKSON FOR AUDIT ONLY SERVICE (CHARITIES ONLY)</b>		

Where you have instructed us to carry out an Audit only of the Charity's accounts, you will produce accounts for the charity fully compliant with the Charities Acts, SORP, and the Companies Acts. You must supply us with a complete set of working papers in support of the financial statements being audited. Please note that should we recommend any changes to the financial statements, these are not compulsory. If, however, you do not accept them, then we may make modifications or qualifications to our audit report. If you do accept the suggestions, you will need to process them within your accounting systems, and update both the financial statements and any relevant working papers. We will review the amended documents, and report thereon. Please note that should further changes then be made by you, we will make an additional charge for the additional audit review and, if required, amendment to our Report.

Please note that should any aspects of your financial statements not comply with legislation (SORP, Charities or Companies Acts), we will advise you of this, but we will not provide a revised section of the statement, unless requested by you, for which an additional charge will be made.

Please use this checklist as an index to your file. The section letters must be retained, as they correspond to our specialist Charities Audit programme. Either tick when completed, or write n/a if a particular section does not apply. Thank you.

	<b>DOCUMENT</b>	<b>COMMENTS</b>	<b>TICK</b>	<b>JJCA use Only</b>
A	Complete set of financial statements, complying with SORP 2005, or explanations as to why not compliant.			
B	[For Jackson & Jackson use only]			
C	Schedule of fixed assets, ensuring that the following are disclosed: (i) Grouping into appropriate headings (ii) Cost, accumulated depreciation and net book value at the beginning and end of the period (iii) Additions, disposals and revaluations during the period (iv) Depreciation charged for the period (v) Details of material donated fixed assets			
D	Schedule of investments, allocated between those held as fixed assets and those held as current assets. Include details of material donated fixed assets. For fixed asset investments, ensure that the following are disclosed: (i) Cost, provisions for impairment and net book value at the beginning and end of the period (ii) Additions, disposals and revaluations during the period (iii) Provisions for impairment made during the period			
E	Schedule analysing debtors and prepayments by statutory format headings.  Sales ledger control account.  List of sales ledger balances.  Aged list of debtors and schedule of bad and doubtful debts.  List of debit balances on the purchase ledger (transfer to debtors where material).  Schedule of prepayments by reference to nominal ledger accounts and previous years.			

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F	<p>Schedule setting out all bank balances.</p> <p>Bank reconciliations for all accounts and enter dates when unrepresented items were presented after the year end.</p> <p>Photocopy of cheque for each cheque account. (Please mark VOID across cheque)</p> <p>Petty cash summary.</p>			
G	<p>Schedule analysing creditors and accruals by statutory format headings. Ensure all creditors and accruals are correctly analysed between creditors due within one year and creditors due after more than one year.</p> <p>Purchase ledger control account.</p> <p>List of purchase ledger balances.</p> <p>List of credit balances on the sales ledger (transfer to creditors, where material).</p>			
H	<p>Tax account for each type of tax that applies.</p> <p>The following computations where relevant:  (i) Corporation tax  (ii) Capital allowances</p> <p>Schedules of expenses and other items that may be disallowable for tax purposes.</p> <p>Details of Gift Aid claims.</p>			
I	<p>Schedule analysing provisions for liabilities and charges and showing amounts brought forward, additional provisions made during the period, amounts used during the period, unused amounts reversed during the period, increases due to discounting, where applicable, and amounts carried forward.</p>			
J	<p><i>Where share capital exists</i>  Schedule showing share capital and any movements therein. Ensure that details of classes of shares, nominal values, amounts paid up and authorised capital are available for disclosure purposes.</p> <p><i>All cases</i>  Schedule showing movements on each fund held, analysed by fund.</p> <p>Copies of all minutes of all meetings for financial year, and beyond to date of audit.</p>			
K	<p>Summary and analysis of income.</p> <p>Copies of all funders' grant agreements (which show purposes of funds, dates, etc.).</p>			

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	<p>Summary and analysis of expenditure, allocated in accordance with current SORP.</p> <p>Summary of stock and work in progress (trading charities).</p> <p>Schedule of grants made to beneficiaries, and supporting documentation.</p> <p>Schedule of expenditure in connection with fund-raising events.</p> <p>Schedule of payroll showing, for each employee, gross, tax, national insurance (both employer's and employee's), pension deductions, and net.</p> <p>Copy of form P35.</p>			
M	Copies of any charges on assets made in year.			
N	Schedule of disclosable material related party transactions.			
O	Trial balance cross-referenced to other working papers.			