

## Independent Examiner's Checklist (Receipts and Payment accounts)

	Yes	No	N/A
<p><b>1 Examination &amp; Accounting Thresholds</b></p> <p>Gross income is below £250,000 (previously £100,000) and there is no constitutional or other requirement for an audit or the preparation of accruals accounts</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>2 Understanding the charity</b></p> <p>Obtain an understanding of the charity's constitution, organisation, accounting systems, activities and the nature of its incoming resources and expenditure, assets and liabilities. <i>(e.g. through examining the constitution, discussions with treasurer and trustees, review of minutes, review of prior year accounts etc)</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>3 Documentation</b></p> <p>Record the examination procedures carried out and any matters which are important to support conclusions reached or statement provided in report. <i>This might include a letter of engagement, relevant information extracted from the constitution, minutes etc, copies of accounts, copies of any written assurances obtained from the trustees confirming the amounts included in the accounts.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>4 Comparison with accounting records</b></p> <p>Compare the accounts with the accounting records in sufficient detail to decide whether they agree <i>(The IE may actually prepare the formal accounts from the accounting records on behalf of the charity; this should not affect independence providing the IE is not involved in the management or administration of the charity. The independent examiner should always check the bank balances shown in the accounts against the bank statements and vouch any large or unusual items of income and expenditure)</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>5 Accounting Records</b></p> <p>Review the accounting records to ensure that proper accounting records have been maintained (up-to-date, readily available, complete, accurate)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>6 Analytical Procedures</b></p> <p>Carry out analytical procedures to identify unusual items or disclosures in the accounts. Where concerns arise, seek explanations from the Trustees. <i>Analytical procedures would include: comparison with prior year and with budgets, considering whether information in accounts is consistent with understanding of nature of activities etc of charity.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>7 Form and Content of Accounts</b></p> <p>Confirm that the form and content of the accounts meet the OSCR guidelines</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>8 Additions in the Accounts</b></p> <p>Confirm that the Receipts and Payments accounts and other tables shown in the accounts add correctly</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>9 Trustees' Annual Report (Annual Report of the Members of the Vestry)</b></p> <p>Ensure that the information in the Trustees' report is consistent with that given elsewhere in the accounts and accords with your understanding of the charity.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>10 Independent Examiner's Report</b></p> <p>Review and assess all conclusions and make appropriate report in the accounts</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>11 Report to OSCR</b></p> <p>Consider whether any matters need to be brought to the attention of OSCR</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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