



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/01 /2022 Period start date To 01/01/2022 Period end date 31/12/2022

Charity name: Cardiff Yemeni Community Association

Charity registration number: 1059257

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To provide educational, health, social, recreational and sporting services for the community members of all age groups. To provide youth care and protection from involvement in violence and crime. To help the elderly and people with special needs. To Deepen bonds between the Yemeni community and other communities. To encourage volunteerin
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The Charity works to provide support and assistance to Yemeni individuals and families settling in the country. This includes offering advice on immigration, housing, education, and employment, as well as facilitating social integration and cultural exchange.</p> <p>Cultural events and celebrations</p> <p>The charity organises cultural events and celebrations to promote Yemeni culture, traditions, and heritage in the UK. These activities may include cultural festivals, music and dance performances, art exhibitions, and culinary events to foster a sense of community and share Yemeni</p>

		<p>culture with the wider public.</p> <p>Education/training</p> <p>The charity also focus on education and skills development initiatives to support Yemeni individuals, particularly youth, in the UK. This can include organizing workshops, mentoring programs, language classes, and educational scholarships to empower Yemeni youth and enhance their educational opportunities.</p> <p>Health and Well-being Support: Yemeni community organizations may collaborate with healthcare professionals and organizations to provide health and well-being support to the Yemeni community in the UK. This can involve organizing health screenings, workshops on healthy living, mental health support, and connecting community members to appropriate healthcare services.</p> <p>Current activities</p> <p>ESOL COURSE for adults running every Wednesday and Thursday.</p> <p>Arabic language school for children running every Saturday.</p> <p>Children Football training running every Sunday.</p> <p>Two Cultural activities yearly.</p> <p>Summer holiday Youth trips.</p> <p>General knowledge competition running every three months.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>All trustees are aware of the charity commission guidelines, here is some examples of decision made by trustees, which reflect the trustees knowledge of those guidelines :</p> <ul style="list-style-type: none"> • Trustees have discussed every project before authorising the fund for it. • Trustees had made sure that a research must be made for every project idea.

		<ul style="list-style-type: none"> • Trustees had objected decisions about projects that would not benefit many beneficiaries. • The trustees voted unanimously to remove 2 members of the Committee who were involved in anti social behaviour. • Trustees had questioned every transaction made by the treasurer and made sure it's been made for the benefit of the beneficiaries. <p>Trustees also kept record of every meeting minutes and a copy of all grants breakdown and financial reports.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	No grant application shall be submitted before it is approved by the majority of the trustees.
Policy on social investment including program related investment	Para 1.38	A research must be made prior every investment in social activities and ensure that it is going to benefit a sufficient number of beneficiaries
Contribution made by volunteers	Para 1.38	All volunteers must be supervised all time by a member of trustees
Other		

Achievements and Performance

	SORP reference	
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Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	300+ of the community members have benefited from the cultural activities.. Over 70 children have benefited from the weekend language school. Over 30 children have benefited from the football training. Over 20 adults have benefited from the ESOL COURSE.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity is in a positive position and will continue helping the community for at least the same level during the next year
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	6 months of Office rent and bills must be secure all the time.
Amount of reserves held	Para 1.22	£2000
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	General Assembly choose trustees by An election made every 2 years,

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Cardiff Yemeni Community Association
Other name the charity uses	
Registered charity number	1059257
Charity's principal address	Office 5 2 nd floor west, Portland House, 113-116 Bute Street Cardiff CF10 5EQ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mahmoud Nagi		11/06/2022	
2	Khaled Alshameri		11/06/2022	
3	Maria Abulfatah		08/05/2023	
4	Abdulmalek Noman		08/05/2023	
5	Ammar Aqeel		18/08/2022	
6	Kifa Abdo		08/05 /2023	
7				
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16				
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18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Khaled Alshameri	Abdulmalek Noman Ahmed
Position (eg Secretary, Chair, etc)	Vice chairman	Project manager
Date	30/05/2023	

CYCS Financial report for the year 2022

Date	Money in	Money out	Motivation	Details	NAME	REFERENCE	Balance	Running balance
12/09/2022	20		BANK	DONATION	SAIF		20	20
12/09/2022	25		BANK	DONATION	F NAGI & MORAISH		25	45
12/09/2022	25		BANK	DONATION	F NAGI & MORAISH		25	70
15/09/2022	100		BANK	DONATION	ASSAKAF		100	170
20/09/2022	30		BANK	DONATION	ALI TAMER		30	200
20/09/2022	200		BANK	SCHOOL FEE	MB&YOUSSEF KHALED		200	400
20/09/2022	200		BANK	SCHOOL FEE	ALSWAL		200	600
20/09/2022	100		BANK	SCHOOL FEE	YASEEN TAILO		100	700
20/09/2022	200		BANK	SCHOOL FEE	MBO RAZAZ		200	900
20/09/2022	90		BANK	SCHOOL FEE	SALEH		90	990
20/09/2022	10		BANK	DONATION	SHAMSAN		10	1000
20/09/2022		15	BANK	REFUND	SALEH		-15	985
23/09/2022	140		CASH	SCHOOL FEE	COLLECTED SINCE 20/9		140	1125
26/09/2022	100		BANK	SCHOOL FEE	ALAA ALBAHRI		100	1225
26/09/2022	200		BANK	SCHOOL FEE	YASEN&TAMEM RASSAM		200	1425
26/09/2022	100		BANK	SCHOOL FEE	KHALED ALBAHRI		100	1525
26/09/2022	100		BANK	SCHOOL FEE	ADNAN AMEEN		100	1625
27/09/2022		175	BANK	BOOKS	SUDANESE SCHOOL		-175	1450
03/10/2022	100		BANK	SCHOOL FEE	YOUNES JAMAL		100	1550
03/10/2022		95	BANK	RECIEPT BOOKS	EMA PRINTING		-95	1455
03/10/2022		779.16	BANK	BOOKS	DAR MAKKAH		-779.16	675.84
04/10/2022	100		BANK	SCHOOL FEE	ALMULA		100	775.84
05/10/2022	100		BANK	DONATION	YEMEN GATE		100	875.84
06/10/2022	1455		CASH	SCHOOL FEE	COLLECTED SINCE 23/09		1455	2330.84
07/10/2022		35.82	BANK	BOOKS	AMAZON		-35.82	2295.02
10/10/2022	20		BANK	DONATION	ALSHAMERI		20	2315.02
10/10/2022	100		BANK	SCHOOL FEE	ADAM ALSYED		100	2415.02
10/10/2022		47.18	BANK	BOOKS	DAR MAKKAH		-47.18	2367.84
17/10/2022	100		BANK	SCHOOL FEE	MOHAMED A		100	2467.84

27/10/2022	635	CASH	SCHOOL FEE	COLLECTED SINCE 7/10	635	3102.84
31/10/2022		160 BANK	TEACHER WAGE	RASHEED NAGI	-160	2942.84
31/10/2022		160 BANK	TEACHER WAGE	SIDDIQAH	-160	2782.84
31/10/2022		80 BANK	TEACHER WAGE	RAWAN ALSUKARI	-80	2702.84
31/10/2022		120 BANK	SEPT SCHOOL RENT	MOUNT STUART SCHOOL	-120	2582.84
31/10/2022		40 BANK	CLEANING FEE	MARIA	-40	2542.84
31/10/2022		160 BANK	TEACHER WAGE	AYAH ABDULLAH	-160	2382.84
08/11/2022		45.9 BANK	BOOKS	DAR MAKKAH	-45.9	2336.94
13/11/2022		480 BANK	OCT SCHOOL RENT	MOUNT STUART SCHOOL	-480	1856.94
14/11/2022	80	BANK	SCHOOL FEE	ELYAS	80	1936.94
28/11/2022		160 BANK	TEACHER WAGE	RASHEED NAGI	-160	1776.94
28/11/2022		160 BANK	TEACHER WAGE	SIDDIQAH	-160	1616.94
28/11/2022		160 BANK	TEACHER WAGE	RAWAN ALSUKARI	-160	1456.94
28/11/2022		160 BANK	TEACHER WAGE	AYAH ABDULLAH	-160	1296.94
28/11/2022		80 BANK	CLEANING FEE	MARIA	-80	1216.94
01/12/2022		600 BANK	NOV SCHOOL RENT	MOUNT STUART SCHOOL	-600	616.94
19/12/2022	443.06	BANK	FUND TO COVER WAGES	CYCA BANK ACCOUNT	443.06	1060
19/12/2022		200 BANK	TEACHER WAGE	RASHEED NAGI	-200	860
19/12/2022		160 BANK	TEACHER WAGE	SIDDIQAH	-160	700
19/12/2022		160 BANK	TEACHER WAGE	RAWAN ALSUKARI	-160	540
19/12/2022		60 BANK	CLEANING FEE	MARIA	-60	480
					0	480

Financial report for the year 2022

Date	Money in	Money out	Method	Details	Balance	Running balance
01/01/2022	-54.37		cash	carried forward from 2021	-54.37	-54.37
12/06/2022	220		cash	carried forward from the previous committee	220	165.63
14/06/2022	2640		cash	carried forward from the preparatory committee	2640	2805.63
26/06/2022	20		cash	document fee	20	2825.63
26/06/2022	20		cash	document fee	20	2845.63
26/06/2022	10		cash	membership fee	10	2855.63
09/07/2022	25		cash	donations	25	2880.63
14/08/2022	20		cash	document fee	20	2900.63
06/09/2022	20		cash	document fee	20	2920.63
09/09/2022	3500		cash	donations	3500	6420.63
09/09/2022	20		cash	donations	20	6440.63
12/09/2022	25		bank	donations	25	6465.63
12/09/2022	25		bank	donations	25	6490.63
12/09/2022	50		bank	donations	50	6540.63
12/09/2022	25		bank	donations	25	6565.63
12/09/2022	25		bank	donations	25	6590.63
13/09/2022	40		bank	document fee	40	6630.63
13/09/2022	50		bank	donations	50	6680.63
15/09/2022		120.48	bank	amazon	-120.48	6560.15
16/09/2022	50		bank	donations	50	6610.15
16/09/2022		4.49	bank	amazon	-4.49	6605.66
16/09/2022		86.65	bank	amazon	-86.65	6519.01
20/09/2022		64.9	bank	rent	-64.9	6454.11
20/09/2022		155	bank	legal fee	-155	6299.11
20/09/2022		40	bank	office furniture	-40	6259.11
20/09/2022		18.63	bank	amazon	-18.63	6240.48
20/09/2022		25	bank	printing	-25	6215.48
20/09/2022		9.99	bank	amazon	-9.99	6205.49
22/09/2022	20		bank	donations	20	6225.49
23/09/2022	30		bank	donations	30	6255.49
23/09/2022	4.49		bank	amazon REFUND	4.49	6259.98
23/09/2022	580		bank	donations	580	6839.98
23/09/2022	20		bank	membership fee	20	6859.98
23/09/2022	1310		bank	donations from cash and curry	1310	8169.98
26/09/2022		109.85	bank	football kit samples	-109.85	8060.13
28/09/2022		16.84	bank	football whistles	-16.84	8043.29
28/09/2022		56.77	bank	football kit	-56.77	7986.52
28/09/2022		118.48	bank	football kit	-118.48	7868.04
29/09/2022	60		cash	2 x documents fee	60	7928.04
03/10/2022		35	bank	receipt book	-35	7893.04
04/10/2022	70		bank	document fee	70	7963.04
04/10/2022	10		bank	membership fee	10	7973.04
05/10/2022	100		bank	school fee	100	8073.04
06/10/2022	30.22		bank	refund from amazon	30.22	8103.26
07/10/2022	9814		bank	lottery main grant	9814	17917.26
10/10/2022		127.5	bank	projector screen	-127.5	17789.76
10/10/2022		79	bank	stationery for esol course	-79	17710.76
10/10/2022		319.99	bank	projector for esol	-319.99	17390.77
10/10/2022		87	bank	football pitch	-87	17303.77
10/10/2022		67.99	bank	amazon	-67.99	17235.78
10/10/2022		649	bank	laptop for esol	-649	16586.78
14/10/2022		289.49	bank	printer for esol	-289.49	16297.29
14/10/2022		20.79	bank	amazon	-20.79	16276.5
17/10/2022	4.97		bank	refund from amazon	4.97	16281.47
17/10/2022	59.99		bank	refund from amazon	59.99	16341.46
18/10/2022	30.22		bank	refund from amazon	30.22	16371.68
19/10/2022	319.99		bank	refund from cunys	319.99	16691.67
24/10/2022		154	CASH	school teachers expenses	-154	16537.67
27/10/2022	140		bank	donations	140	16677.67
27/10/2022		44.97	bank	football kit	-44.97	16632.7
01/11/2022		123.73	bank	rent	-123.73	16508.97
01/11/2022		151.32	bank	service charge	-151.32	16357.65

01/11/2022		52.87 bank	council tax	-52.87	16304.78
09/11/2022	20	bank	membership fee	20	16324.78
10/11/2022	40	cash	football fee	40	16364.78
13/11/2022	69	cash	football fee	69	16433.78
14/11/2022		12 bank	dbx fee	-12	16421.78
20/11/2022		43.5 cash	football pitch	-43.5	16378.28
21/11/2022		1189.45 bank	football uniforms	-1189.45	15188.83
24/11/2022		42 bank	printing fee	-42	15146.83
24/11/2022		216 bank	football pitch	-216	14930.83
25/11/2022		335.5 cash	school teachers expenses	-335.5	14595.33
27/11/2022		87 cash	football pitch	-87	14508.33
30/11/2022		56.48 bank	arabic books from France	-56.48	14451.85
30/11/2022		65.49 bank	arabic books from Dar makkah	-65.49	14386.36
30/11/2022	20	cash	document fee	20	14406.36
02/12/2022	2879	bank	football grant	2879	17285.36
02/12/2022		8.95 bank	ebay delivery fees	-8.95	17276.41
04/12/2022	54	cash	football fee	54	17330.41
05/12/2022	59.99	bank	refund from amazon	59.99	17390.4
05/12/2022	216	bank	football pitch	216	17606.4
05/12/2022	59.99	bank	AMAZON REFUND	59.99	17666.39
06/12/2022		18.6 bank	ebay delivery fees	-18.6	17647.79
06/12/2022		204.99 bank	football kit from direct soccer	-204.99	17442.8
06/12/2022		64.77 bank	football bibs	-64.77	17378.03
06/12/2022		30 bank	printing fee for school	-30	17348.03
07/12/2022	20	cash	document fee	20	17368.03
07/12/2022		13.3 bank	ebay delivery fees	-13.3	17354.73
12/12/2022		95.95 bank	JD football goals	-95.95	17258.78
12/12/2022		1.65 bank	ebay delivery fees	-1.65	17257.13
12/12/2022		43.5 bank	foot pitch channel view	-43.5	17213.63
13/12/2022	20	cash	document fee	20	17233.63
13/12/2022	20	bank	document fee	20	17253.63
14/12/2022		65.12 bank	Esol books	-65.12	17188.51
16/12/2022		84.43 bank	Esol books	-84.43	17104.08

17/12/2022		251.32 cash	school teachers expenses	-251.32	16852.76
19/12/2022		443.06 bank	transfere to the school account	-443.06	16409.7
19/12/2022		29.19 bank	ink from amazon	-29.19	16380.51
19/12/2022		55.19 bank	heaters for the esol	-55.19	16325.32
19/12/2022		1.05 bank	ebay delivery fees	-1.05	16324.27
21/12/2022	20	bank	document fee	20	16344.27
30/12/2022		10.5 bank	tea kettle for esol	-10.5	16333.77
30/12/2022		16.8 bank	tea coffee sugar	-16.8	16316.97
					16316.97



Independent examination of charity accounts checklist (CC32a)

A recommended checklist for examiners

This checklist is not suitable for the examination of voluntary group accounts.

1. Self-assessment checklist

The questions in this checklist are designed to help the examiner to undertake their independent examination in accordance with the legal requirements and good practice recommendations set out in the Commission's guidance on Independent examination of charity accounts: Directions and guidance for examiners (CC32).

The examiner is recommended to use the checklist alongside the Directions for independent examination. Not all the checks listed will apply in the case of every independent examination and so the checklist is not a substitute to the examiner using their own judgment as to what is necessary.

The prompt 'step done' may prompt a 'yes' or 'no'. A 'no' answer does not always indicate a problem because it may simply be that the step was either not applicable or found not to be necessary to the examination undertaken in which case the words 'not applicable' or 'not necessary' might be entered in place of a working paper reference.

Some answers may be 'no' because the evidence or information that was needed could not be obtained and this will need to be considered when the examiner makes their report. It is recommended that all the steps for each Direction are completed with a working paper reference added.

It may be that the examiner completes the checklist as they go through the examination or as a completeness check at the end as they bring their examination to a conclusion and prepare their report. There is no legal requirement to use this checklist and examiners may substitute their own checklist or take an alternative approach.

If the checklist is completed it is recommended that this forms part of the formal record of their independent examination undertaken and is kept in the file of examiner's working papers.

2. Checklist

The Directions and documentation	Step done?	Working paper reference
Direction 1: Check whether the charity is eligible to have an independent examination		
Checked the charity audit threshold applying to the accounts to be reviewed	Yes	A1
Checked an audit is not required for any other reason	Yes	A2
Confirmed the charity is eligible for independent examination	Yes	A1
Confirmed the amount of the charity's income to figure shown the accounts (including any branches) and confirmed that income and assets are below the audit threshold or, if applicable, obtained a copy of the letter from the Commission approving an audit dispensation	Yes	A1
If the charity has one or more subsidiaries confirmed that group accounts are not required by law	Yes	A2
If a charitable company checked that the audit exemption statement has been made	N/A	
If applicable, rechecked the threshold calculation during the examination	N/A	
If the charity's income is more than £250,000 confirmed that the examiner is a member of one of the listed bodies	N/A	
If applicable, informed the trustees that the charity is not eligible for an independent examination	N/A	
If receipts and payments accounts have been prepared, checked that the charity's gross income is less than £250,000 and that it is not a company	Yes	A1
If receipts and payments accounts have been prepared, check that there is no requirement to prepare accruals accounts in the charity's governing document or for any other reason	Yes	A1
If applicable, informed the trustees that the charity is not eligible to prepare receipts and payments accounts	N/A	
Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination		
Confirmed that there are no close personal relationships with the trustees that compromise independence	Yes	A4
Confirmed as having no the day to day involvement in the administration of the charity	Yes	A4
If providing other services to the charity then confirmed that all the criteria in Direction 2 necessary for independence are met	Yes	A4
Identified that there are no circumstances in the examiner's judgment that would reasonably lead to the perception that the examiner is not independent	Yes	A4

The Directions and documentation	Step done?	Working paper reference
Considered whether sufficiently skilled to carry out the examination and, where required, confirmed membership of a listed body	Yes	A4
If applicable, informed the trustees that you are not eligible to carry out the independent examination	N/A	
Direction 3: Record your independent examination		
File of working papers prepared to document the work undertaken (see the Direction for guidance on key working papers)	Yes	WPs
Evidence of appointment on file	Yes	EL
If issued, letter of engagement signed by the trustees on file	Yes	EL
Documentation of steps required by Direction 1 are all done	Yes	A1/A2
Documentation that steps required by Direction 2 are all done	Yes	A4
Analytical review documented	N/A	
Areas of concern identified and noted whether these were resolved or if unresolved and significant have included them in the examiner's report	N/A	
Verification and vouching procedures undertaken and any checks made are on file	Yes	A2
Copy of approved accounts on file	Yes	A1
Copy of trustees' annual report on file	Yes	A1
Copies of information relied upon as part of the examination are on file	Yes	WPs
If applicable, copies of written assurances given	N/A	
Recorded the conclusions drawn as an outcome of the independent examination that support the examiner's report are on file	N/A	
Recorded any matters of material significance about which a report must be made direct to the Commission	N/A	
Recorded whether to exercise discretion and report on relevant matters direct to the Commission	N/A	
Direction 4: Plan your independent examination		
Obtained an understanding of the charity's constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems	Yes	A2
Planned specific examination procedures appropriate to the circumstances of the charity	Yes	A2
Reviewed whether any areas for improvement were advised to the trustees in the previous year's independent examiner's report (or audit report and management letter) and looked to see if any action taken	N/A	
Considered the financial risks identified and, where accruals accounts prepared, considered whether the trustees have evidence that shows that the charity is a going concern	N/A	
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	

The Directions and documentation	Step done?	Working paper reference
Direction 5: Check that accounting records are kept to the required standard		
Checked that accounting records have been kept are complete and considered if they have been kept to the required standard	Yes	A2
Asked the trustees about how they ensure the accounting records are complete	Yes	A2
If corrections made or records created during the examination, the trustee approval for these has been sought and obtained	N/A	
Asked the trustees if they carried out a review of the charity's internal financial controls in the year reported	Yes	A2
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	
Direction 6: Check that the accounts are consistent with the accounting records		
Compared the accounts with the underlying accounting records	Yes	A1 / A2
Checked some entries from the listing of transactions of income and expenditure to vouchers such as invoices, bank statements, and receipts.	Yes	A2
If applicable, confirmed that the trustees have taken the necessary steps to ensure that restricted or endowed funds are correctly reported in the accounts	Yes	A1
If additional checks were necessary, the evidence was found that showed the accounting record was complete, voucher present, and both supported the entry in the accounts	N/A	
Direction 7: If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts		
Checked that the disclosures required by the SORP have been made and are complete	Yes	A5
Considered whether there are any implications for the examiner's report and reporting to the Commission	Yes	A1
If receipts and payments accounts prepared and a related party transaction note was provided, then checked the note for any implications for the examiner's report	N/A	
Direction 8: Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts		
Checked with the trustees that the separate funds of the charity have been correctly accounted for and reported correctly in the accounts	N/A	
Checked the reasonableness of any significant estimates or judgments that have been made in preparing the accounts	N/A	

The Directions and documentation	Step done?	Working paper reference
Where accruals accounts are prepared, checked that the accounting policies adopted are consistent with the SORP and are appropriate to the activities of the charity	N/A	
Where accruals accounts are prepared, checked that the accounts were prepared on a going concern basis	N/A	
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	
Direction 9: The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts		
Asked the trustees whether they expect the charity to be able to settle outstanding invoices, bills and commitments as and when they fall due	Yes	A2
Asked the trustees about the reserves policy and the adequacy of the level of reserves held	Yes	A2
Where accruals accounts are prepared, checked that the trustees' have made an assessment of going concern and that their assessment is reasonable given the information available	N/A	
Where accruals accounts are prepared, checked that the SORP's disclosures about going concern have been made	N/A	
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	
Direction 10: Check the form and content of the accounts		
Where receipts and payments accounts have been prepared, checked that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified	Yes	A1
Where accruals accounts are prepared, checked that they comply with the SORP and applicable accounting standard	N/A	
If the charity is a company, checked that the accounts also comply with the applicable company law requirements	N/A	
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	
Direction 11: Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence		
Carried out an analytical review	Yes	A2

The Directions and documentation	Step done?	Working paper reference
Following the analytical review, selected material items in the accounts for further explanation or supporting evidence	Yes	A2
If the accounts could be materially misstated, additional checks were undertaken and the examiner is satisfied that the item(s) identified were satisfactorily explained and correctly included in the accounts	N/A	
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	
Direction 12: Compare the trustees' annual report with the accounts		
Checked that any figure for reserves quoted in the trustees' annual report is not materially inconsistent with the accounts	N/A	
Compared the trustees' annual report with the accounts for any material inconsistency	N/A	
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	
Direction 13: Write and sign the independent examination report		
Reviewed the conclusions from the independent examination	Yes	A5
Considered whether the examination has identified a matter of concern that should be reported in the examiner's report	Yes	A5
Checked that the examiner's report covers all of the matters required	Yes	A5
If relying on the work of others in undertaking the independent examination, the examiner is fully satisfied with their work and that work has been fully documented	Yes	A5
Signed and dated the examiner's report	Yes	A5
Reported matters of material significance direct to the Commission	N/A	
Exercised discretion and reported relevant matters direct to the Commission	Yes	A5