



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From **1st September 2024** To **31st August 2025**

Charity name: Ashbourne Methodist Church

Charity registration number: 1128964

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of:</p> <ul style="list-style-type: none">a) The Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;b) Any charitable purpose for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Churchc) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church
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 attached reports from our Annual Church Meeting give a more detailed description of the activities of Ashbourne Methodist Church. AMC offers a wide range of activities for the public benefit. We believe that the wording used by the Methodist Church nationally to describe the Church's public benefit is entirely appropriate to our local setting:</p> <p>Ashbourne Methodist Church exists to:</p> <ul style="list-style-type: none">• Increase awareness of God's presence and to celebrate God's love;• Help people learn to grow as Christians, through mutual support and care• Be a neighbour to people in need and challenge injustice.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>Members of the Church Council of Ashbourne Methodist Church, as Trustees of the charity:</p> <ul style="list-style-type: none">• Have reviewed the Charity Commission's Guidance on public benefit (PB1, PB2 and PB3).• Have taken the Charity Commission's Guidance into account when making a

		<p>decision to which the guidance is relevant.</p> <ul style="list-style-type: none"> • If they have decided to depart from the guidance, have good reasons for doing so.
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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	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	The vast majority of our activities are run by volunteers, as can be seen in the attached reports from our Annual Church Meeting
Other		

Achievements and Performance

	SORP reference	
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	<p>In 2025 significant building works began having successfully secure government levelling up funding to develop the premises to provide a 7 day a week Church and Community Hub, "The Link".</p> <p>Whilst these building works have been taking place, the Church has been worshipping in alternative venues, the local school hall, the Parish church hall and other places. It has also continued its outreach work in the community such as Muddy Church and Welly Club.</p> <p>Work is expected to be completed in the Spring of 2026 when the Church will return to its buildings and begin to serve the community in new ways.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

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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 accounts were in surplus for the year ending August 2025
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Ashbourne Methodist Church will aim to hold reserves equal to at least 6 month's expenditure and will not expect reserves to fall below 3 month's at any time. At present the reserves exceed this as the Church is preparing for the significant investment and activities of 'The Link'.
Amount of reserves held	Para 1.22	Reserves of £144,585 were held by the Church at the year end. In addition to this, £696,755 of the General Funds are designated to assist with the Ashbourne Methodist Church development project "The Link".
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	<p>Ashbourne Methodist Church's main source of funds are donations from members. Surplus funds achieved from activities such as the Cornerstone Coffee Shop and Gateway Youth Centre and other lettings.</p> <p>Exceptional fundraising activity has taken place in 2024/25 to secure funds to achieve the Link Build Project; this has included government levelling up funding received from Derbyshire Dales District Council.</p>
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:		N/A
Type of governing document (trust deed, royal charter)	Para 1.25	Deed of Union (1932) the Methodist Church Act (1976)
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	unincorporated 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	Appointed by the Methodist Church Connexion; are elected annually in accordance with the constitution and by ballot of all members of Ashbourne Methodist Church who are present at the annual church meeting held in the spring. Appointed by the Church Council to represent specific areas of Church life.

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	Ashbourne Methodist Church is a member of The Methodist Church, forming part of Ashbourne Methodist Circuit in the Nottingham & Derby District
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Ashbourne Methodist Church
Other name the charity uses	
Registered charity number	1128964
Charity's principal address	Church Street, Ashbourne Derbyshire DE6 1AE

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	Rev Nicola Briggs	Minister		Methodist Church Connexion
2	Rachel Murt	Treasurer		Church Council
3	Wendy Haslam	Pastoral Secretary		Church Council
4	Gareth Rutledge	Circuit Steward		General Church Meeting
5	Helen Barker	Leadership Steward		General Church Meeting
6	Jeff Ffoulkes	Leadership Steward		General Church Meeting
7	Stuart Green	Leadership Steward		General Church Meeting
8	Ian Marsh	Leadership Steward		General Church Meeting
9	Lorraine Hawkins	Leadership Steward		General Church Meeting
10	Ruth Barratt	Leadership Steward		General Church Meeting
11	Jacqui Marsh	Worship Steward		General Church Meeting
12	Richard Barratt	Worship Steward		General Church Meeting
13	Enid Stubbs	Worship Steward		General Church Meeting
14	Anne Wareing	Worship Steward		General Church Meeting
15	Val Rutledge	Representative		General Church Meeting
16	Tim Dutton	Representative		General Church Meeting
17	Carole Thorpe	Representative		General Church Meeting
18	Catherine Green	Representative		General Church Meeting
19	Tony Walker	Representative		General Church Meeting
20	Catherine Stubbs	Representative		General Church Meeting
21	Crispin Scott	Representative		General Church Meeting
22	Tricia Barclay	Representative		General Church Meeting
23	Brian Hawkins	Representative		General Church Meeting
24	Nigel Glossop	Representative		General Church Meeting
25	Joyce Odell	Representative		General Church Meeting

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

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

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

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountants	Coates and Partners Limited Chartered Accountants	The Old Vicarage 51 St John Street Ashbourne Derbyshire DE6 1GP

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

Matthew Hackett

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

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)		
Position (eg Secretary, Chair, etc)		
Date		

THE METHODIST CHURCH STANDARD FORM OF ACCOUNTS

ASHBOURNE	Church
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FOR THE YEAR ENDED
31 August 2025

Ashbourne	Circuit	Circuit no.	22/11
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Registered Charity - Charity Registration number

1128964

If not a registered charity **His Majesty's Revenue and
Customs Gift Aid number**

(The HMRC number is equivalent to a registered charity number in terms of evidence of charitable status and may be used to give to donors or grant funders wishing to see evidence of the organisation's charitable status. Methodist charities in England and Wales that are not registered charities are excepted from registration under Statutory Instrument 2014 No.242)

Minister:

Rev Nicola Briggs

Church Stewards:

Helen Barker

Stuart Green

Lorraine Hawkins

Ian Marsh

Jeff Ffoulkes

Treasurer:

Mrs Rachel Murt

SECTION A		Unrestricted Funds	Restricted Funds	Totals this year	Totals last year
		£	£	£	£
a1	RECEIPTS	Note			
a2	Offerings and Tax recovered	105,466		105,466	69,976
a3	Bank and CFB interest and Investment income	5,340		5,340	5,934
a4	Lettings	15,000		15,000	29,173
a5	Other receipts	6,137		6,137	10,778
a6	TOTAL RECEIPTS	131,943		131,943 (a7)	115,861
SECTION B					
b1	PAYMENTS				
b2	Circuit Assessment or Share	73,837		73,837	67,509
b3	Donations	8,488		8,488	9,370
b4	Repairs and Maintenance	7,016		7,016	12,519
b5	Utilities (Insurances, water charges, heating & lighting)	20,046		20,046	23,505
b6					
b7	Other payments	25,476		25,476	11,048
b8	TOTAL PAYMENTS	134,863		134,863 (b9)	123,951
SECTION C					
c1	NET RECEIPTS/PAYMENTS FOR THE YEAR	(a6-b8)	(2,920)	(2,920)	(8,090)
c2	Total funds brought forward from last year	147,368		147,368 (c6)	155,458
c3	Sub total	(c1+c2)	144,448	144,448	147,368
c4	Transfers and adjustments				(c7)
c5	TOTAL FUNDS AT END OF YEAR	(c3+c4)	144,448	144,448 (c8)	147,368 (c6)
SECTION D					
FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS					
d	(these amounts are not to be included in total receipts/payments figures above)			£	£
d1	Balance brought forward from last year			133	133
d2	Offerings/Gifts - received for external organisations			380	2,236
d3	Offerings/Gifts - passed to external organisations			380	2,236
d4	BALANCE STILL TO BE PAID	(d1+d2-d3)		133	133

SUMMARY OF CHURCH ACCOUNTS AND INTERNAL ORGANISATIONS REPORTING TO THE CHURCH COUNCIL**SECTION E****Please follow the Guidance Notes to complete this page**

Summary of the Church accounts for the year ended 31 August 2025 and Internal Organisations reporting to the Church Council/Church Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose. This section must be completed to arrive at the gross income and expenditure totals of the Church. If gross income exceeds the Accruals threshold, then the Accruals method of accounting AND A DIFFERENT FORM must be used to report the accounts (see Methodist website). Please refer to the guidance notes regarding transfers between the District and connected District Organisations.

	INTERNAL ORGANISATIONS	Receipts	Payments	Net Receipts/ Payments	Adjustments	Opening balances	Closing balances
e1	Cornerstone						
e2	Flowerfund	320	271	49		19	68
e3	Gateway					69	69
e4	Development Project	2,299,528	2,453,356	(153,828)		850,583	696,755
e5	Youth Club		89	(89)		89	
e6							
e7							
e8	Sub total of Internal Organisations funds	2,299,848	2,453,716	(153,868)		850,760 (e11)	696,892 (e12)
e9	Church accounts (totals brought forward from page 2 - totals column)	131,943 (a7)	134,863 (b9)	(2,920)	(c7)	147,368 (c6)	144,448 (c8)
e10	TOTAL CASH FUNDS HELD BY CHURCH	2,431,791	2,588,579	(156,788)		998,128 (x)	841,340 (y)
	Continue on a separate sheet if necessary and bring the totals forward	TOTAL RECEIPTS	TOTAL PAYMENTS				

SECTION F**STATEMENT OF ASSETS AND LIABILITIES****CHURCH - CASH FUNDS HELD at 31 August 2025**

		OPENING BALANCES	CLOSING BALANCES
f1	Cash in hand		
f2	Bank Current Account	23,271	13,042
f3	Bank Deposit Account		
f4	Central Finance Board	124,097	131,406
f5	Trustees for Methodist Church Purposes		
f6	Other funds		
f7	SUB TOTAL - Church accounts	147,368 (c6)	144,448 (c8)
f8	Total funds held by Internal Organisations (the closing balance total from above) (e12)	850,760 (e11)	696,892 (e12)
f9	TOTAL CASH FUNDS HELD BY CHURCH	998,128 (x)	841,340 (y)

SECTION G**OTHER ASSETS and LIABILITIES**

		At 1 September 2024	At 31 August 2025
g1	Investments (include Endowments)		
g2	Land & Buildings (see notes re Insurance value)	950,000	950,000
g3	Other Assets	198,000	198,000
g4	Loan(s) - show amount outstanding at year end		
g5	Other Liabilities		

f4 Include only Funds held at the Central Finance Board

f5 Include only Funds held at Trustees for Methodist Church Purposes

g1 Include any other investments (not the cash element of TMCP trusts accounts this is included in line f5)

Declarations and Scrutiny

I confirm that these Receipt and Payment based accounts for the year to 31 August 2025 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.

Signature of treasurer Date.....

Name and address of treasurer

..... Post Code.....

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2025 were/will be* presented to the meeting of the Church trustees held on

Signature of the Chair of the meeting

Name of the Chair of the meeting Date

Independent Examiner's Report to the Trustees of the

.....Church

Charity Number

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Church for the year ended 31 August 2025 set out on pages ... to As the Church's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Church's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

* delete or circle as appropriate

Independent Examiner’s Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I have/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner

Name of independent examiner

Relevant professional qualification of independent examiner

Name of firm (where appropriate)

Address

..... Post Code

Date

* delete or circle as appropriate

Checklist

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1. Self-assessment checklist

The questions in this checklist are designed to help charity trustees and their advisers evaluate the charity's performance against the legal requirements and good practice recommendations set out in the commission's guidance on internal financial controls for charities. Trustees should review their charity's performance at least once a year.

Each of the questions on the checklist links to a paragraph of the guidance, where further details can be found. Not all the controls listed will be appropriate for all charities, for example, where a section of the checklist deals with an area of activity that the charity does not undertake then that section of the checklist will not apply.

Charities must always comply with legal requirements and these requirements are identified in the checklist. A 'yes' answer for good practice recommendations does not mean there is no scope for further improvement. A 'no' answer does not always indicate a problem. It may be that the charity has not put in place a particular control because the risk involved is small and the potential loss is acceptable, given the cost that would be involved in putting in place stronger internal controls.

Finally, the answers in the checklist should be based on the trustees' knowledge of what actually happens in the charity and not what they expect to happen. Having an internal control in place is only part of the picture. It must operate in practice to be effective.

2. Some key issues, monitoring arrangements and risk of fraud

2.1 Financial controls throughout the charity	Yes	No
Is there segregation of duties to provide automatic 'double check'?	Y	
Do the trustees carry out an annual review of the internal financial controls?	Y	
2.2 Monitoring activities	Yes	No
Are annual budgets of income and expenditure prepared, and approved by the trustees?	Y	
Is performance measured against budgets at regular intervals and explanations sought for variances?	Y	
2.3 Internal audit and audit committee	Yes	No

Have the trustees considered the need to appoint an internal auditor or set up an audit committee?		N
2.4 Information and communication	Yes	No
Are the trustees provided with regular information about the financial performance of the charity?	Y	
Do the trustees discuss the financial performance of the charity at each of their meetings?	Y	
Are terms of reference in place for any finance sub-committee, or similar sub-group of the trustee board?	Y	
Does any finance sub-committee report to the full board of trustees for final decision making?	Y	
2.5 Trustees' responsibilities	Yes	No
Are sufficient accounting records kept of all transactions? (legal requirement)	Y	
Have the trustees considered the need for a reserves policy and put in place a reserves policy if one is needed? (legal requirement)	Y	
Do the accounts comply with legal requirements? (legal requirement)	Y	
Are the accounts formally approved by trustees at an annual meeting?	Y	
Have the trustees appointed an auditor or independent examiner? (legal requirement)	Y	
Are newly appointed trustees given a copy of the latest accounts?	Y	
Do the trustees file the annual report and accounts and annual return on time? (legal requirement)	Y	
2.6 and 2.7 Managing the risks of financial crime and abuse	Yes	No
Are trustees and staff made aware of why the charity is at risk from financial crime and abuse and of typical examples of potential fraudulent activities?	Y	
Does the charity have an anti bribery policy, policies on the acceptance of hospitality, the acceptance of donations and a register of interests in place?		N
Does the charity have policies and controls over access to and storage of electronic information?	Y	
Does the charity have computer programmes to protect its data and systems from	Y	

external interference?		
Does the charity have procedures for reporting suspicions internally, and to the commission and the police?	Y	

3. Income

3.1 Income received in the post	Yes	No
Is incoming post opened in the presence of two unrelated people?		N
Are all incoming cheques and cash recorded immediately?	Y	
Does the charity keep unopened mail secure?	Y	
3.2 Income from public collections and fundraising events	Yes	No
If the charity undertakes public collections or fundraising events:		
• are public collections undertaken within legal requirements? (legal requirement)	Y	
• are collection boxes numbered and their allocation and return recorded?	N/A	
• are all collection boxes sealed?	N/A	
• are all collection boxes regularly opened and counted by the charity and a record kept of their locations and history of takings?	N/A	
• are collections counted in the presence of the collector and a receipt given to them?	Y	
• are two unrelated people involved in counting and recording the income?	Y	
• is cash banked as soon as possible and without deduction of expenses?	Y	
• are records maintained for each fundraising event?	Y	
For ticket incomes are:		
• tickets pre-numbered?	N/A	
• records kept of all persons issued with tickets to sell, and which ticket numbers they have been allocated?	N/A	
• records kept of which tickets sold?	N/A	
• reconciliations made of money received against tickets sold?	N/A	

Has the charity complied with Part II of the Charities Act 1992 where professional fundraisers are engaged? (legal requirement)	N/A	
3.3 Gift Aid donations	Yes	No
Does the charity maximise the lawful take-up by its donors of Gift Aid?	Y	
Are regular checks made to ensure all eligible tax repayments are obtained?	Y	
Does the charity keep the records required by HMRC for Gift Aid claims?	Y	
3.4 Legacies	Yes	No
Does the charity identify and monitor the receipt of large legacies and ensure that they are correctly included in the accounts?	Y	
3.5 Tainted charity donations and substantial donors	Yes	No
Has the charity kept the necessary records to identify transactions with 'substantial donors' for donations received up to April 2011? (legal requirement)	Y	
From April 2011, have the trustees put in place procedures to identify 'tainted charity donations'?	Y	
3.6 Trading income	Yes	No
If the charity undertakes trading activities (either trading in furtherance of its objects or non-charitable trading):		
• if the level of non-charitable trading is significant is it carried out in a trading subsidiary?	N/A	
• does the charity have a pricing policy for the goods and services supplied?	N/A	
• does the charity have invoicing procedures for goods and services supplied?	N/A	
• does the charity review outstanding debts and collection procedures?	N/A	
• are there procedures to reconcile amounts invoiced and cash received to outstanding invoices?	N/A	
3.7 Banking and custody procedures	Yes	No
Are incoming receipts banked promptly?	Y	
Is insurance held to cover the contents of the safe or cash box and cash in transit?	N/A	
Are funds banked without deduction of expenses?	Y	

3.8 Checks on income records	Yes	No
Are regular checks made to ensure income records agree with the bank paying-in books and statements?	Y	
Are checks made by someone other than the person who made the entry in the accounting records?	Y	

4. Purchases and payments

4.1 Controls and authorisation of expenditure on goods and services	Yes	No
Is there a written policy on the authorisation of expenditure?	Y	
Are invoices received checked against orders confirming pricing and the receipt of the goods or services ordered?	Y	
4.2 Controls and authorisation of expenditure on grants	Yes	No
If the charity makes grants, does it have a grant-making policy?	Y	
Does the charity make and monitor grants in accordance with the grant-making policy?	Y	
4.3 Payment by cheque	Yes	No
Does the charity follow any stipulation in the governing document about who can sign cheques?	Y	
Does the bank mandate require at least two signatories?	Y	
Is there a practice of not signing of blank cheques?	Y	
Are cheque books etc kept in a secure place with access only by nominated persons?	Y	
Are any monetary limits placed on an individual's signing recorded in writing?	Y	
Is all cheque expenditure recorded in the cash book and noted with the relevant cheque number, nature of payment and payee?	Y	
Are cheques signed only with documentary evidence of the nature of the payment, eg invoice?	Y	
4.4 Payments by debit/credit/charge card	Yes	No

Does the charity have a policy for the use of payment cards, including the criteria for their issue, spending limits and security?		N
Does the charity communicate the policy for the use of cards to all trustees and staff using them?		N/A
Are cards cancelled when the holder ceases to work for the charity?		N/A
Is all card expenditure supported by vouchers and invoices and recorded in the accounting records each time the card is used?		N/A
Are card statements sent to the charity finance team and checked to supporting records and invoices?		N/A
Is the cardholder's use of the card independently reviewed periodically to confirm its use is consistent with the policy?		N/A
4.5 Payments by direct debits, standing orders and BACS direct credit	Yes	No
Are only named individuals authorised to set up direct debits, standing orders and direct credits?	Y	
Does the charity use a dual authorisation system for BACS payments?	Y	
Does the charity monitor the arrangements to ensure that automatic payment arrangements are cancelled when the goods and services are no longer being supplied to the charity?	Y	
4.6 Payment in cash	Yes	No
Is every effort made to minimise cash payments?	Y	
Are all payments by cash made from a cash float and not from incoming cash?	Y	
Is supporting documentation authorised by someone other than the person maintaining the petty cash or the person making the claim?	Y	
Are details of all payments entered in a petty cash book?	Y	
Are regular independent checks made of the petty cash float and records?	Y	
4.7 Wages and salaries	Yes	No
Are statutory deductions (tax and NIC) made from employees' wages and salaries and regularly forwarded to HMRC? (legal requirement)	Y	
Does the charity comply with minimum wage legislation? (legal requirement)	Y	

Are any other deductions from salaries made only where they are required or authorised? (legal requirement)	Y	
Are the end-of-year returns (P60 and P11Ds) completed and filed with HMRC by the deadline? (legal requirement)	Y	
If the charity employs staff are the required pension arrangements in place? (legal requirement)	Y	
Do all employees have contracts of employment?	Y	
Are personnel records kept and held separately from wages records?	Y	
Are salary levels properly authorised and recorded?	Y	
Is there a system of authorisation for recording and notifying starters and leavers, changes of hours and other payroll changes?	Y	
Are payments made by BACS?	Y	
4.8 The payment of expenses and reimbursements	Yes	No
Does the charity have a written policy to cover the payment and reimbursement of expenses?	Y	
Is the policy communicated to all trustees, staff and volunteers?	Y	
Are expenses reimbursed only where the individual incurred the expense in the course of carrying out the charity's business?	Y	
Does the expense claim include a self-declaration that the claim is accurate and incurred on the business of the charity?	Y	
Are reimbursements made by BACS transfer or cheque?	Y	
If the charity pays mileage rates for travel are the rates in accordance with HMRC approved rates?	N/A	
4.9 Loans	Yes	No
Are the terms of the loan documented?	N/A	
Does the charity have a repayment plan in place to repay the principal and any interest due?	N/A	
4.10 Checks on expenditure records	Yes	No
Are regular checks made to ensure expenditure records are accurate and agree with the bank statements?	Y	

Are regular checks made to ensure no discrepancies between the payments made and the original invoice or payment records?	Y	
Are checks made by someone other than the person who made the entry in the accounting records?	Y	

5. Assets and investments

5.1 Controls over fixed assets	Yes	No
Is a comprehensive fixed asset list held and updated regularly?	Y	
Are assets checked regularly to ensure they are still in good repair and are of use to the charity?	Y	
Has insurance cover been considered?	Y	
Is the use of fixed assets reviewed annually (to ensure put to best use and serving the charity's interests)?	Y	
5.2 Investments	Yes	No
Does the charity have an investment policy?		N
Does this policy include the need to consider diversification of investments, including bank accounts?		N
Is the performance of investments regularly reviewed?		N/A
Is professional advice taken, where appropriate, on the selection or disposal of investments?		N/A
Does the charity inspect investment properties to ensure tenant covenants are adhered to?		N/A
Are there controls to ensure that all investment income due is received?		N/A
5.3 Money held as a current asset	Yes	No
Are secure records held of all bank and building society accounts?	Y	
Are bank statements regularly received and regular bank reconciliations carried out?	Y	
Are instructions to open or close accounts properly authorised and reported to trustees?	Y	
Are checks made to ensure that there are no dormant accounts?	Y	

Are the accounts monitored to ensure there is no third party use?	Y	
Do the trustees regularly review the costs, benefits and risks of their current and deposit accounts?	Y	
5.4 Electronic banking	Yes	No
If the charity uses electronic banking to make payments does the system used require authorisation of transactions by two individuals?	Y	
Are PCs kept secure with up-to-date anti-virus and spyware software and a personal firewall?	Y	
Are trustees and staff made aware of the need to ensure that the charity's security details (including the password and PIN) are not compromised?	Y	
Is the PIN and password regularly changed, for example to mitigate the risks of compromising security when individuals leave the charity?	Y	
Does the charity maintain a list of persons (trustees and staff) who are approved to have access to the PIN and password?	Y	
Does the charity keep an audit trail of electronic banking transactions?	Y	
Have those using online banking facilities been trained in their use?	Y	
5.5 Non-traditional banking	Yes	No
If the charity uses non-traditional banking methods:		
• are policies set and approved by trustees defining the circumstances when non-traditional banking methods may be used?	N/A	
• is the use of such methods limited to essential transfers where traditional banking methods cannot be used?	N/A	
• does the charity keep an audit trail of non-traditional banking transactions?	N/A	
• does the charity ensure that the controls that are in place for its traditional bank transactions also operate with non-traditional banking transactions?	N/A	
5.6 Restricted funds and endowment funds	Yes	No
Are procedures in place to ensure that any restrictions put on the use of funds, by the donor or through an appeal, are observed?	Y	
Does the charity ensure that the conditions attached to permanent endowments are observed?	Y	