

Examiner's Programme of Checks

Organisation 99th Court Group Period end 30/6/24

- ✓ 1. Review Income & Expenditure records & check all additions.
- ✓ 2. Verify monies received with supporting evidence on a test basis.
- ✓ 3. Trace income received to bank statements via lodgement information & bank lodgement book.
- ✓ 4. Verify expenditure payments with supporting evidence on a test basis.
- ✓ 5. Trace payments via cheque book to bank statements.
- ✓ 6. Review bank statements for continuity & ensure any direct debits/charges are recorded in expenditure record.
- ✓ 7. Trace entries from the income & expenditure records to the Group Accounts via any intermediate analysis and summaries, checking additions.
- ✓ 8. Agree balance/s brought forward with prior year records.
- ✓ 9. Agree balance/s to be carried forward in the accounts and income & expense records with the bank balance per the bank (as reconciled for any cheques or lodgements for the period, still to be processed by the bank at the period end date – check any reconciliation and check additions therein).
- ✓ 10. Review the Charity Trustees' Report and ensure that any financial information is in agreement with the accounts, and that the trustees have approved the accounts and representatives of the trustees have signed the accounts as approved.
- ✓ 11. Confirm that:
 - the accounting records have been kept in accordance with Section 63 of the Charities Act
 - the Accounts are in accord with the accounting records
 - the Accounts are in a format prescribed by the Charities Commission
 - there is no further information required for a proper understanding of the Accounts.
- ✓ 12. Obtain all necessary explanations from the trustees that may be required to complete the Examination.

Examination Completed

Chato Olive
Signature

26 August 2024
Date