

Notes on how to complete this form

The following series of questions are designed to help charity trustees evaluate their performance against the guidelines suggested in this publication.

It is advisable that this performance is reviewed, particularly whenever any problems arise, but in any event at least annually. If you tick 'No' for any question you may need to re-evaluate your procedures.

Guidelines/Recommendations

Is your charity complying?

Guidelines/Recommendations	Yes	No
Accounting requirements (paragraph 11)		
Are proper books and records kept of all transactions?		
Do the accounts comply with requirements for external scrutiny in the charity's governing document and, in particular Part VI of the Charities Act 1993?		
Are accounts formally approved by trustees at an annual meeting?		
Are new trustees provided with a set of the latest accounts when appointed?		
Are existing trustees provided with a set of accounts annually?		
Organisational structure (paragraphs 12-20)		
Is a plan held showing the charity's organisational structure?		
Are lines of authority and reporting laid down in writing and communicated to all trustees and staff?		
Is any delegation policy laid down in writing and communicated to all staff?		
Is there segregation of tasks to provide automatic 'double check'?		
Are all staff and volunteers given proper training?		
Is professional advice taken where appropriate?		
Have trustees all read publication CC3 - The Essential Trustee: What you need to know?		
Budgets (paragraphs 23-25)		
Are annual budgets prepared and approved by trustees to cover both income and expenditure?		
Is performance measured against budgets at regular intervals?		
Postal receipts (paragraph 27)		
Is incoming post opened in the presence of 2 responsible people?		
Are all incoming cheques and cash recorded immediately?		
Are entries verified by someone other than the person making the entry?		
Is the rotation of post opening staff carried out?		
Is the security of unopened mail ensured?		
Collection income (paragraphs 28-30)		
Are public collections undertaken within legal requirements for public collections?		
Are collection boxes numbered and records kept of their allocation and return?		
Are all collection boxes sealed?		
Are static boxes regularly opened and counted by charity officers and a record kept of their locations and history of takings?		

Collection income (paragraphs 28-30) continued	Yes	No
Are collections counted in the presence of the collector and receipts given to them from a duplicate pad?		
Is dual control over accounting and recording in place?		
Is money paid directly into the charity's bank account?		
Are envelope collections authorised by Home Office Exemption Certificate and controlled in a similar way?		

Fundraising events or campaigns (paragraphs 31-34)	Yes	No
Are records maintained for each fundraising event?		
Are comparable controls maintained for receipts as for other donation income?		
For ticket income are:		
Tickets pre-numbered?		
Records kept of all persons issued with tickets to sell, and which ticket numbers they have been allocated?		
Records kept of which tickets sold?		
Reconciliations made of money received against tickets sold?		
Are similar records kept for sponsored events?		
Has Part II of the Charities Act 1992 been completed with where professional fund-raisers are engaged?		

Gift Aid donations (paragraphs 35-37)	Yes	No
Are regular checks made to ensure due amounts received?		
Are regular checks to ensure all eligible tax repayments obtained?		

Banking and custody procedures (paragraph 38)	Yes	No
Are incoming receipts banked promptly and regularly (at least weekly)?		
Is safe custody of all valuables held on premises ensured?		
Are keys of safe or cash box signed for?		
Is insurance held to cover contents of safe or cash box?		
Is all incoming money banked and no amounts held over for petty cash 'feeding'?		
Is a written statement of banking and custody procedures held for information of staff and volunteers?		
Is money belonging to the charity held separately from that of any individual trustee/staff member?		
Are there controls over receipt books issued by the charity?		

Checks of income records (paragraphs 39-42)	Yes	No
Are regular checks made to ensure records are accurate?		
Are regular checks made to ensure no discrepancies between records?		
Are checks made by someone other than the original recording officer?		
Are any restrictions placed on donated income identified and observed?		

Controls over expenditure (paragraphs 43-44)	Yes	No
Is all expenditure properly authorised?		
Is supporting documentation held for all expenditure eg invoices?		
Are cheque books etc kept in secure place with access only by nominated persons?		
Is the preparation of payments undertaken by someone other than the authorising officer?		
Is a written statement of policy and practice on payment procedures available to all trustees and staff?		

Controls over purchases (paragraph 45)	Yes	No
Are invoices checked against orders made?		
Are records kept of orders placed but not carried out?		
Is the quality and quantity of goods supplied checked against orders made?		
Is regular stock-taking undertaken?		
Are authority levels for placing orders documented?		
Are payments only made against original invoices?		

Payment by cheque (paragraph 46)	Yes	No
Are you complying with any stipulation in the governing document about who can sign cheques?		
Are there at least 2 signatories on the bank mandate?		
Are unrelated signatories on the mandate available if at all possible?		
Is there a policy that a nominated signatory may not sign a cheque made payable to themselves?		
Is there a policy of not signing blank cheques?		
Are any monetary limits placed on an individual's signing recorded in writing?		
Is every effort made to minimise cash payments?		
Is all cheque expenditure recorded in the cash book and noted with the relevant cheque number?		
Are all stubs completed at time of payment?		
Are cheques signed only with documentary evidence of the nature of the payment?		

Payment by cash (paragraph 47)	Yes	No
Are all payments by cash made from a cash float?		
Is the cash float drawn from the bank and not from incoming money?		
Do all payments have supporting documentation?		
Is supporting documentation authorised by someone other than the cashier or claimant?		
Are amounts of claim entered on a petty cash voucher?		
Are all payments noted in a petty cash book?		
Are all topping up withdrawals from bank noted in the petty cash book?		
Are regular checks made of petty cash records by someone other than the cashier?		

Wages and salaries (paragraphs 48-49)	Yes	No
Are Personnel records kept and held separately from wages records?		
Are salary levels properly authorised and recorded?		
Are checks made to verify existence of employees?		
Are cash payments avoided wherever possible?		
If cash payments made are they paid out by someone other than the person making up the payroll and are signed for?		
Are staff employed under a proper contract of employment and compliance with PAYE/NIC regulations ensured?		

Control over fixed assets (paragraph 53)	Yes	No
Is a list held and updated regularly?		
Are assets checked regularly to ensure still in good repair and of use to the charity?		
Has insurance cover been considered?		
Is the use of fixed assets reviewed annually (to ensure put to best use and serving the charity's interests)?		

Investments (paragraphs 54-55)	Yes	No
Are full records held of all investments and records kept in a secure place?		
Has an investment policy been formulated?		
Is performance regularly reviewed?		
Is professional advice taken on selection or disposal of investments?		
Are statements of investment performance sent to a nominated trustee and regularly inspected by all trustees?		
Are controls in place to ensure that all dividends due are received?		
Are investments diversified to prevent one failure having a major impact on the charity?		

Bank or Building Society accounts (paragraph 56)	Yes	No
Are secure records held of all accounts?		
Are regular bank reconciliations carried out?		
Are instructions to open or close accounts properly authorised and/or reported to trustees?		
Are checks made to ensure that there are no dormant accounts?		
Are bank or building society statements regularly inspected by trustees?		
Are cross checks made between bank and building society statements and income and expenditure records?		