

OPERATIONAL GUIDANCE TICK LIST FOR TRUSTEES

Charity Name:

Tel:

Charity No:

E-mail:

Contact Name:

How did you hear about us:

Number:

Address 1:

Address 2:

Town

County

Post Code:

Independent Examiners Ltd. is committed to helping churches and charities conform to the requirements of the Charity Commission. Please complete and return the tick list below for a review of your procedures.

Trustee selection, recruitment and induction

Do you select from as broad a base as possible?	
Do you provide an information pack – governing document, accounts, CC3 etc?	
Do you review the Trustees' skills, experience and input regularly?	
Is the board properly balanced and representative of the charity?	
Is there a dominant/controlling Trustee or Vision holder?	
Do the Trustees meet regularly and are formal minutes kept and duly recorded?	
Do the Trustees keep a Register of Interests and is this regularly updated?	

Governance issues

Are the charity's activities regularly reviewed and do these further the Objects?	
Are the main objects, aims and policies set out on an annual basis?	
Do all the Trustees individually comment/approve annual accounts?	
Is the Charity accountable to its members/users/funders?	
Is there a Conflict of Interest Policy and is it followed?	
Is there a Public Benefit Policy and is this regularly updated?	
Do the Trustees review Insurance Policies regularly (on a 3 year basis)?	
Is the Charity adequately insured?	

Oversight and financial procedures

Is there a budget or financial forecast in place for the year ahead?	
Is this reviewed in line with current performance?	
Is the income/expenditure regularly reviewed and accounted for?	
Are bank statements routinely checked against income/expenditure and reconciled?	
Is there a Reserves' policy?	
Are donations and other receipts properly receipted and logged before banking?	
Do you have a financial procedures' manual?	
Do the Trustees regularly review these procedures?	
Are the Trustees signatories to the bank accounts?	

Are accounts and Returns sent to the Commission within 10 months of the year end?	
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Legal requirements

Does the charity comply with the requirements of the governing bodies?	
Is there a procedure in place for reviewing employees' salaries?	
Is there provision within the governing document for a trustee to be remunerated?	
Do you operate a stakeholder pension scheme?	
Does the charity trade and is this regularly reviewed?	
Do the trustees take out indemnity insurance?	
Are the charity details on the Charity Commission website checked regularly?	
Does the charity stationery comply with all statutory requirements?	

Working practices and controls

Do employees have contracts of employment?	
Do employees have a job description?	
Is there a staff handbook?	
Is there a staff grievance procedure?	
Is the charity registered with HMRC for PAYE?	
Do staff/volunteers receive any benefits (including benefits in kind)?	
Is there a complaints procedure?	
Is there a written child protection policy/vulnerable adults' policy?	
Are checks made on charity members in contact with children/vulnerable adults?	
Are CRB checks in place for Trustees, Volunteers and Employees?	
Is there a procedure for working with and monitoring ex-offenders?	
Is there a health & safety policy?	
Is your fire protection up-to-date?	
Is your IT regularly virus checked?	
Do you comply with the latest Data Protection requirements?	
Do the Trustees regularly review these procedures?	

Internal controls and financial management

Do your accounts comply with SORP 2005 and other financial reporting standards?	
Do you have a risk assessment procedure?	
Does the charity hold investments?	
Is the investment policy regularly reviewed (at least annually)?	
Are the Trustees' expenses properly monitored and accounted for?	
Is there a policy regarding restricted funds?	
Is there a policy regarding designated funds?	
Are there any connected trading companies?	
Does the charity make loans?	
Is there a loan procedure and is this regularly monitored?	
Are major policy decisions properly recorded and managed?	

Gift Aid

Is the Charity registered for Gift Aid purposes?	
Are you making regular Gift Aid claims?	
Are you aware that oral declarations can be made?	

Do you have a system to Gift Aid cash donations?	
Are you satisfied that your current systems meet Inland Revenue requirements?	

We can also provide you with a Healthcheck of your latest accounts and governing document and these give us a better understanding of how the charity operates.

Documents

Is a copy of the governing document enclosed?	
Is a copy of the latest accounts enclosed?	

If you send these documents through to us, we would be happy to provide an evaluation together with any recommendations.

Email: support@iel.org.uk

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