**Diocese of Sheffield **

**Independent Examination – Checklist**

The purpose of an independent examination is to give the charity’s trustees, supporters, beneficiaries and the wider public, some independent assurance that the charity’s money has been properly accounted for and accounting records kept.

Independent examination is a ‘light touch’ scrutiny involving the examiner checking for specific matters only. Because it is narrowly defined and does not involve forming an opinion as to whether the accounts are ‘true and fair’, it usually costs less than an audit.

The rules on independent examination also apply to excepted charities i.e. churches that are not registered with the Charities Commission.

Further guidance, for trustees to understand what is involved in an independent examination, can be found here [Independent examination of charity accounts: guidance for trustees - GOV.UK (www.gov.uk)](https://www.gov.uk/government/publications/independent-examination-of-charity-accounts-trustees-cc31/independent-examination-of-charity-accounts-trustees) or in [Chapter 11 | The Church of England](https://www.churchofengland.org/resources/clergy-resources/pcc-accountability-guide/chapter-11) .

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| **Key points to cover** | **Y/N/NA** | **Notes** |
| Trustees have engaged an Independent Examiner  The examiner must:   * have the ability and experience to conduct the examination * not have a close relationship with any of the charity’s trustees * not be involved in the day-to-day running of the charity. |  |  |
| Trustees have received a letter of engagement from the Independent Examiner. |  |  |
| Trustees have agreed to arrangements for preparing the accounts and agreed on a timetable with the examiner. |  |  |
| Trustees have agreed that all financial records, minutes, trustees and key personnel are available to the examiner. |  |  |
| Trustees agree and implement any changes to the Annual Accounts and Trustees Annual Report as recommended by the examiner. |  |  |
| Trustees ensure receipt of an appropriate report from the Independent Examiner at the end of the examination:  [Independent\_examiner\_s\_report\_template\_R\_P\_accounts\_Oct\_2018.pdf (publishing.service.gov.uk)](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/754413/Independent_examiner_s_report_template_R_P_accounts_Oct_2018.pdf) |  |  |
| Trustees file the Independent Examination report with the Year-end Accounts and Trustees Annual report. |  |  |