

BERKSHIRE COUNTY LADIES GOLF ASSOCIATION


Accounts Period End 31 October 2019 – Auditors Report

	Initials	Comments
1. Determine if there are any specific rules or guidelines about how the money should be spent.	HM	Committee expenses guidelines 2016 seen. Financial governance paper in draft.
Cash Book General Checks		
2. Verify that the balances brought forward at the start of the year match those carried forward from last year end.	HM	Computerised in excel
3. Check the arithmetic accuracy of the bank and accounts spreadsheet for both income and expenditure.	HM	Computerised spreadsheet.
4. Check that the balance carried forward at the end of the year is correctly shown.	HM	Checked
5. Compare entries in the 'Bank' column for both income and expenditure with Bank Statements and check Bank Reconciliation Statements at year end.	HM	All statements presented
6. Verify entries to supporting vouchers and check that the entries are correctly analysed.	HM	All checked on a sample basis
Cash Book - Income Side		
7. a. Verify entries for items of income with supporting documentation and check that entries are properly analysed.	HM	Vouchers checked to print out on random sample and totalled basis
Equipment /Assets		
8. If there is a list of assets, verify the existence of the items.	HM	No assets register. Understand one will be developed in next FY.

Examiners Report

I have examined the financial statements for the period ended 31st October 2019 . It is noted that this is a 13-month accounting period. I confirm the statements are correctly drawn up and is in accordance with the cashbook and other records relating thereto. In my opinion it gives a true and fair view of the Receipts and Payments for the year ending 31st October 2019 and the funds at that date.

Signed:


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Print Name:

Hazel A Rogers Qualifications: ACA

Address:

7 Luckley Road
Wokingham
Berkshire
RG41 2ES

Date:

11th December 2019