Hammersmith and Fulham Tenants and Residents Associations

# Papers for drafting and examination of accounts

## Essential

1. **All bank statements** from the month before the start of the year to the month after the start of the year. That is 14 months in total. So if the financial year ends on 31-3-16 you would send us 1 March 15 to 31 May 16.
2. If you have more than one bank account or building society account etc. include the above for each account or provide the pass book(s) covering the 14-month period.
3. Records of any credit, or debit card accounts
4. Records of any pay pal accounts, or similar accounts.
5. **Records of cash income and petty cash.**
6. Details of any money the association owed to people or organisations at the end of the financial year, i.e**. creditors**.
7. Details of any money the association was owed by people or organisations at the end of the financial year, i.e. **debtors**.
8. Details of hall bookings for the twelve-month period of audit

If you have lost bank statements and you have electronic banking you should be able to get them via the internet. If not, you may get them over the counter at the branch or you may have to order them and pay about £4 a page. The bank statements are the most important item.

## Important

1. All cheque stubs and bank paying in books.
2. Any spread sheets or books recording income and expenditure and any bank reconciliations.
3. Records of room hire or other activities generating income. May be 2 in the above.
4. Letters or agreements relating to funding.
5. A copy of the last audited or examined accounts.
6. Invoices for all expenditure.
7. Receipts for all cash income.
8. A list of assets owned by the association such as computers and printers and estimate of purchase cost or value.

## Less important

1. Minutes of last year’s meetings and the last AGM.
2. Names of officers of the committee.
3. A copy of the constitution.