❒ Coordinator / Treasurer to produce reports as at the year-end date:

* Profit & Loss Report
* Balance Sheet
* Profit and Loss by Funder (to report unexpended grant funding)

❒ At the first meeting following the end of the financial year the Trustees are to be provided with the following:

* Drafted narrative that meets the relevant Charity Reporting Standards (refer Text or Charities Performance Report template)
* Profit & Loss Report or Income & Expenses
* Balance Sheet
* Profit and Loss or Income & Expenses by Funder (to report unexpended grant funding as at the end of financial year)

❒ Trustees to:

* Review and approve narrative
* Appoint Accountant to prepare accounts (if applicable)
* Appoint Auditor to audit / review accounts (refer Trust Deed Clause 10.3)
* Confirm date of AGM

❒ Once the Trustees have met and approved narrative and reports submit the following to the Accountant:

* Complete Charities Services relevant Tier Report spreadsheet (if no accounting package used)
* Bank Statement/s covering period of financial year end

❒ Once the Accountant provides draft Performance Report and Financial Statements, the Coordinator / Treasurer to:

* Review the draft provided and note any changes
* Provide copy of draft plus summary of Coordinator / Treasurer recommended changes/updates to Trustees for approval at next Trustees Meeting

❒ Once the Trustees have sign off the draft Performance Report and Financial Statements, the Coordinator / Treasurer to:

* Advise the Accountant of any changes and request final version of the statements

❒ Once the AGM has been held:

* Signed Performance Report and Financial Statements to be returned to Accountant if not audited or Signed Performance Report and Financial Statements and Letter of Representation to be returned to the Auditor (if applicable) .
* The Accountant will add a disclosure page or Auditor will add their stamp to each page and audit report at the back of the Financial Statements and Performance Report. This is the final version that is submitted to Charities Services and used for reporting to government agencies and funders.

❒TheAnnual Return must be filed with Charities Services within 6 months of the end of the financial year each year unless an extension has been applied for and approved by them.

If an audit or review is being completed the following should be forwarded to the auditor after the financial statements have been prepared by an accountant:

1. Forward copy of Final Accountants version of Performance Report and Financial Statements to appointed auditor along with compiled documents (if an auditor has been appointed).
2. Coordinator / Treasurer to compile the following documentation for the auditor (if appointed):
   * + Bank Statements
     + Bills
     + Remittance Advices for payments received (including grant confirmation)
     + Meeting Minutes
     + Employment related agreements and contracts, including any variations
     + GST Returns (if applicable)
     + Payroll information
     + Copies of any contracts, leases that are in place
3. The Auditor will require additional information including but not limited to:

* Questionnaires regarding governance, internal controls and fraud risk assessment

1. Once the Audit has been completed (if applicable) the Audit Report and Letter of Representation will be issued:
   * + They should be checked by the Coordinator / Treasurer and then copies provided to the Trustees for review prior to the AGM.