

CHARITY AUDIT OBJECTIVES FROM 06 APRIL 2000

- **OBJECTIVE 1: NEW GIFT AID VALIDITY (from 06 April 2000)**
 - To ensure that:**
 - 1.1 valid declarations are held in respect of donations claimed upon under New Gift Aid**
 - 1.2 donations meet the requirements of the relevant legislation**
 - 1.3 any benefits made available to New Gift Aid donors do not exceed those allowed**
- **OBJECTIVE 2: NEW GIFT AID PAYMENT RECEIPT (from 06 April 2000)**
 - 2.1 To ensure that satisfactory audit trails exist in respect of New Gift Aid payments which have been included in repayment claims**
- **OBJECTIVE 3: OTHER INCOME RECEIVED UNDER DEDUCTION OF TAX**
 - 3.1 To ensure that appropriate documentation is held to support claims made upon other income received under deduction of tax**
- **OBJECTIVE 4: TAX CREDIT TRANSITIONAL RELIEF (from 06 April 1999)**
 - 4.1 To ensure that appropriate documentation is held to support claims for Tax Credit Transitional Relief on UK company dividends paid on or after 06 April 1999**
- **OBJECTIVE 5: DEED OF COVENANT VALIDITY (to 05 April 2000)**
 - To ensure that:**
 - 5.1 Deeds of Covenant have been correctly executed**
 - 5.2 any benefits made available to covenantors (membership or otherwise) do not invalidate the deeds for repayment purposes**
- **OBJECTIVE 6: DEED OF COVENANT PAYMENT RECEIPT (to 05 April 2000)**
 - 6.1 To ensure that satisfactory audit trails exist in respect of covenanted payments which have been included in repayment claims**
- **OBJECTIVE 7: GIFT AID VALIDITY (to 05 April 2000)**
 - To ensure that:**
 - 7.1 valid certificates are held or have been submitted in respect of donations claimed upon under Gift Aid**
 - 7.2 donations meet the requirements of the relevant legislation**
 - 7.3 any benefits made available to Gift Aid donors do not exceed those allowed**
- **OBJECTIVE 8: GIFT AID PAYMENT RECEIPT (to 05 April 2000)**
 - 8.1 To ensure that satisfactory audit trails exist in respect of Gift Aid payments which have been included in repayment claims**

CHARITY AUDIT OBJECTIVES FROM 06 APRIL 2000

- **OBJECTIVE 9: TAX CREDITS ON DISTRIBUTIONS FROM UK COMPANIES (to 05 April 1999)**

9.1 To ensure that appropriate documentation is held to support claims made on tax credits paid by UK companies up to 05 April 1999

- **OBJECTIVE 10: MILLENNIUM GIFT AID VALIDITY**

To ensure that:

10.1 valid certificates are held in respect of donations claimed upon under Millennium Gift Aid

10.2 donations meet the requirements of the relevant legislation

10.3 any benefits made available to Millennium Gift Aid donors do not exceed those allowed

- **OBJECTIVE 11: MILLENNIUM GIFT AID PAYMENT RECEIPT**

11.1 To ensure that satisfactory audit trails exist in respect of Millennium Gift Aid payments which have been included in repayment claims

- **OBJECTIVE 12: REPAYMENT CLAIM AND SUPPORTING RECORDS**

To ensure that:

12.1 a satisfactory audit trail exists in respect of the Income Tax repayment relating to the audited claim(s)

12.2 repayment claim forms have been fully and correctly completed

12.3 records held by the charity are sufficient to enable the accurate verification of repayment claims

- **OBJECTIVE 13: GENERAL SCRUTINY**

To ensure that:

13.1 if required a Pay As You Earn scheme is being operated

13.2 the charity is still operating within the boundaries to which exemption from tax was granted

13.3 a sample of the names and addresses is obtained in order that donor existence and tax to cover checks can be done, if necessary

13.4 any odd or unusual items are noted