

APPENDIX 2



Example index format for an accountancy file

This is an example of how an accountancy file could be presented. The references are illustrative. Proforma documents items are marked with a '*'.

This is just an example index format for how an accountancy file could be presented. Additional lines have been included to allow you to tailor the index to your needs.

Final 'pack'

Ref.		Y/N N/A
	Signed accounts presented to the client	
	Accounts filed at Companies House	
	Corporation Tax Return Form CT600	
	Signed letter of representation*	
	Management letter	

Aa Finalisation

Aa1	Control record*	
Aa2	Points forward to next year	
Aa3	Minutes of client meeting	
Aa4	Points for client meeting	
Aa5	Specific representation to be included in the letter of representation	
Aa6	Management letter points	
Aa7	Notes, queries and review point	
Aa8	Summary of key developments and analytical procedures	

Ab Disclosure

Ab1	Financial statements disclosure and compliance annual review checklist*	
Ab2	Disclosure checklists	

Ac Planning

Ac1	Points forward from last year	
Ac2	Prior year signed accounts presented to the client	
Ac3	Prior year accounts filed at Companies House	
Ac4	Prior year management letter	
Ac5	Assignment budget	
Ac6	Details of client's records received	
Ac7	Assignment plan/work programme	
Ac8	Details of staff briefing	

Ad Draft documents

Ad1		
Ad2		

B Intangible fixed assets

B1	Lead schedule	
B2		
B3		

C Investment properties

C1	Lead schedule	
C2		
C3		

D Tangible fixed assets

D1	Lead schedule	
D2	Tangible fixed asset register	
D3		
D4		

E Investments

E1	Lead schedule (split between fixed and current assets)	
E2	Group and associated companies	
E3	Listed investments	
E4	Other investments	
E5	Summary of investment income	
E6		
E7		
E8		

F Stock

F1	Lead schedule	
F2		
F3		

G Debtors

G1	Lead schedule	
G2	Trade debtors	
G3	Other debtors	
G4	Prepayments	
G5	Details of bad and doubtful debts	
G6		
G7		
G8		

H Bank and cash

H1	Lead schedule	
H2	Current account control account	
H3	Deposit account control account	
H4	Cash account control account	

I Creditors

I1	Lead schedule (split between due within and over one year)	
I2	Trade creditors	
I3	Other creditors	
I4	Accruals	
I5	Hire purchase accounts	
I6	Loans	
I7	PAYE/NI control account	
I8	Wages control account	
I9	VAT control account	
I10	Details of security	

J Taxation

J1	Lead schedule	
J2	Tax computation	
J3	Tax reconciliation	
J4	Deferred tax calculation	
J5		
J6		
J7		

K Directors/designated members and related-party transactions

K1	Lead schedule	
K2	Director(s)/designated member(s) loan accounts	
K3	Balances with group and associated companies	
K4	Information relevant for the completion of director(s) /designated member(s) personal tax returns	
K5		
K6		
K7		

L Provisions, contingencies and commitments

L1	Lead schedule	
L2	Operating lease commitments	
L3	Contingent liabilities	
L4	Capital commitments	
L5		

M Capital and reserves

M1	Lead schedule	
M2	Share capital	
M3	Profit and loss reserve	
M4	Revaluation reserve	
M5	Other reserves	
M6	Dividends	
M7	Partners' capital accounts	
M8	Partners' current accounts	

N Turnover

N1	Lead schedule	
N2	Analysis schedule(s)	
N3	Reconciliation to VAT returns	

O Expenditure

O1	Lead schedule	
O2	Cost of raw materials and consumables	
O3	Staff costs	
O4	Depreciation and other amounts written-off assets	
O5	Other charges	
O6	Taxation	
O7	Profit and loss analysis sheet – legal and professional fees	
O8	Profit and loss analysis sheet – sundry	
O9	Profit and loss analysis sheet – repairs and maintenance	

P Detailed summaries and analysis

P1		
P2		
P3		

P4		
P5		
P6		
P7		
P8		
P9		

Q Trial balances and adjustments

Q1	Final trial balances	
Q2	Journal adjustments	
Q3	Clients trial balance	
Q4	Profit reconciliation	
Q5	Detailed nominal ledger	