

**All organisations must enclose a copy of your organisation's most recent set of certified (examined or audited) accounts.**

These must be examined by an independent person who you reasonably believe has the ability and experience to examine them properly. **An independent person is someone who is not a member of your organisation.**

The person who examines and certifies your accounts as a true record does not have to be a qualified auditor or accountant. However, they do need to have relevant experience, for example, perhaps they work or worked in a bank or post office and working with figures was part of the job. 'Certified' means that the person who examined your accounts must write a statement **on the accounts** to say that they are a true record, and sign and date this statement. We can't accept a statement which is written or typed on a separate piece of paper, as this does not prove what the examiner looked at. Here is an example of the kind of statement we are looking for.

'Certified a true record of the accounts of ... for the year ended ... which are in line with the books and information received.'

Third Sector, Dumfries & Galloway may be able to offer you an independent accounts examination service, but please remember that you may have to pay a charge for this service. If you would like more information, please contact Third Sector, Dumfries & Galloway (see Information Sheet 13).

## Your accounts should:

- show your organisation's name clearly at the top of each page;
- show the date your period of accounts is for at the top of each page; and
- be certified (examined by an independent person who must write a statement on the accounts to say that they are a true record, and sign and date this statement).

If your most recent accounts are still with your auditor or accountant and are not yet certified, please send us a copy of your certified accounts for the previous year. We will accept accounts dated up to two years before the date of your application.

If your organisation is new, you can send us copy bank statements and your income and spending plans for your first year.

**Please note that we may ask you to provide additional financial information if the Scoring Panel or Committee request this when considering your funding application.**