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## Documentation Extract

### Original Document Details

**KRD Number:** 2008-02-004

**Document Number:** IMS-FIN-001

**Document Name:** Finance Manual

**Department:** Finance

**Revision:** 5.10

### Extract Details

**Sections Extracted:**

Section 17 – Financial Reporting, Monitoring & Auditing

Page 20

**Reason for Extract:**

For Kibble internet: [http://www.kibble.org/publication\\_scheme/class\\_4](http://www.kibble.org/publication_scheme/class_4)

Section 4.3 Financial Policies and Procedures

**NB:**

- **Extract Cover Sheet Must Remain with Extract**
- **Extracts are Uncontrolled Documents and are only Valid at Point of Submission**
- **Where Possible an Extract should be Read in Conjunction with the Parent Document**



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2008-02-004  
5.10

## Finance Manual

### **17 Financial Reporting, Monitoring & Auditing**

The Finance department shall issue regular reports on a month End basis to the Finance Committee and subsequently the Board.

The Monthly (unless otherwise stated) Reports shall consist of (but not be limited to) the following:

- Notes to Accounts
- Income Detail
- Expenditure Detail
- Monthly & Year to Date Summary
- Consolidated Balance Sheet

The Finance Committee and Senior Management Team shall be responsible for issuing a list of required Reports.

Kibble has a financial year that runs from 1st April to 31st March. Annual accounts will be submitted for audit, as required under the Companies Act, charity regulations and grant conditions. The accounts will be prepared by the Finance Department and Audited by an external audit firm selected by the Board.

The Final draft shall be ready for and passed by Board of Trustees, with audited accounts signed at the AGM.