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**ASH SHAW**

Specialist Pension Scheme Auditors



Helpsheet No. 1 Ash Shaw's Accounts Proof Read Checklist

# Accounts Proof Read Checklist

*"In order to make  
something simple  
you have to know  
your subject very  
well indeed."*

Simplicity by  
Edward  
De Bono



## Helpsheet No. 1 Ash Shaw's Accounts Proof Read Checklist



**As professionals, quality is one of our key assets.**

Client name: .....

Year/period end: .....

### Overview

1. A trustee or the accounts team should assign an experienced person to perform the following:
  - a) complete and initial the checklist shown below;
  - b) explain any omissions or proposed revisions;
  - c) provide suggestions for changes in wording, figures, dates, names, spelling, grammar, punctuation, cross-references, etc.
  
2. A responsible person should review the procedures performed above and ensure the proper clearance of any points raised.

### Accounts Proof Read Checklist

		Initials
1	Client name is the same on every page (including the audit report) and is correctly spelt	_____
2	Page numbers are consecutive and in the same position on every page	_____
3	Page referencing is correct on: <ol style="list-style-type: none"> <li>a) contents page</li> <li>b) audit report</li> <li>c) Trustees' report</li> <li>d) fund account</li> <li>e) net assets statement</li> <li>f) actuarial statement and certificate</li> <li>g) compliance statement (if applicable)</li> </ol>	_____ _____ _____ _____ _____ _____
4	Note numbers correct on: <ol style="list-style-type: none"> <li>a) Trustees' report</li> <li>b) audit report</li> <li>c) fund account</li> <li>d) net assets statement</li> </ol>	_____ _____ _____ _____
5	Note numbers are consecutive	_____
6	Note totals agree to fund account and net assets statement (check both ways, to and from notes), and within the notes themselves. For example, in the investment note where further analysis is given, check for consistency throughout	_____



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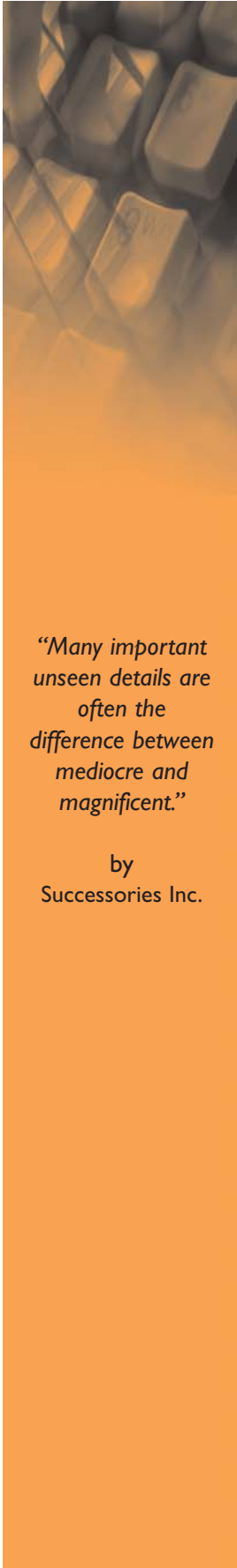
*"You never get a second chance to make a first good impression"*

Anonymous

		Initials
7	Dates correct for: a) brought forward b) carried forward c) comparatives d) audit report	_____ _____ _____ _____
8	Consistency of period/year and disclosure if it is not a full year. Ensure column headings for net assets statement and related note refer to " <b>As at</b> year end date", whilst fund account and related notes refer to " <b>For the year/period ended</b> year end date"	_____
9	Fund account totals agree to net asset statement, for total column and section columns, as applicable.	_____
10	Casting and cross-casting checked for both the current and previous year	_____
11	Change in market value on the fund account agrees to the investment note	_____
12	Check that comparatives and brought forward balances agree to prior years' signed accounts	_____
13	Ensure that the accounting policies applied are consistent with those listed in the notes	_____
14	Information in the Trustees' report agrees to the fund account and net assets statement	_____
15	The signing dates on the Trustees' report, audit report and net assets statement are all reasonable	_____
16	Check punctuation, grammar and spelling	_____
17	Check the general presentation of the accounts. Eg alignment, font, margins, spacing, etc	_____
18	Consistency with use of abbreviations, symbols, terminology and capital letters: • 'and' versus '& • 'trustees' versus 'Trustees' • 'accounts' versus 'financial statements' Decide on your format and then stick with it throughout the document	_____ _____ _____



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*“Many important  
unseen details are  
often the  
difference between  
mediocre and  
magnificent.”*

by  
Successories Inc.

### Review and approval

I am satisfied that each of the above matters, including proper disposition of all points raised, has been properly addressed.

.....  
Signature Date  
*(No later than date accounts released to auditor)*

.....  
Print name





## Helpsheet No. 1 Ash Shaw's Accounts Proof Read Checklist

### Who uses Ash Shaw?

Ash Shaw is for Trustees, Pension Professionals and Accountants who want effective relief from their pensions headache.

### Client comments

*"This has been the nicest and quickest audit ever in 30 years." Among the improvements they identified were "Promises kept", "A positive attitude" and "Help all along the way without being condescending".*

*"It's not like other companies where I used to get plagued by questions which showed that they didn't know what they were doing".  
"At (firm) we were just a file tucked away somewhere, (Ash Shaw) listened to us and knows what we are about."*

## Are you looking for **effective** relief from your **pensions audit** headache?

The role of the pension scheme trustee is becoming more and more demanding. That's why more trustees are seeking greater help from their accountants, but finding a real lack of interest and urgency. However, the gap between using just any 'accountant' and an 'expert' is just a few short steps away.

Being surprisingly passionate about pensions is not just about having great advice to offer. It entails understanding your needs and delivering easy to understand advice at the right time.

### What difference will you see?

Do you have time to teach your advisers your business? Whether they are a trustee, secretary to the trustees or professional adviser, our clients want to make the best use of their time. They have shifted from believing that all accountants are the same. Our clients switched to us because they were ready, willing and eager to making the following shifts in the first year.

### Current situation

- No personal relationship
- Poor service
- Lack of industry experience
- Unexpected fees
- Late accounts
- Dealing with staff who 'dabble'
- Business not valued
- Numerous staff changes
- Lack of independence
- Feel alone, isolated

### By working with Ash Shaw

- Distinctive personal service
- Great service
- Guaranteed industry expertise
- Agreed fees with no surprises.
- Accounts delivered on-time
- Working with proven expertise
- Client focused from day one
- Staff continuity
- Totally independent service
- Access to practical help and advice



## Helpsheet No. 1 Ash Shaw's Accounts Proof Read Checklist

### How do we work?

We appreciate all trustees are different. That's why we tailor our service to your needs, helping make your life **easier**.

We **listen** to your requirements which enables us to deliver the right solution at the right time. Our approach is proven to be simple, efficient and effective.

Whether it's a one-off project or as an ongoing professional adviser, we will get to know and understand your situation and **deliver the best possible solution** using our team of talented individuals. Our services include:

- Auditing
- Accounting
- Process improvements
- Risk management
- Training

### How much does it cost?

There are three levels of service to suit your individual needs.

### Where do I find more information?

You are welcome to a free consultation before making a decision. To arrange a 30 minute no obligation meeting with either Gareth Burton or Terri Jarvis, please call Andrea Gardner on 020 7917 2987 or email [andrea@ashshaw.com](mailto:andrea@ashshaw.com)

Our independent client service review found a very **real distinction** in **service** and **service quality** between Ash Shaw and the larger firms and that there are very few other firms, if any, offering this level of personalised service.

Email [helen.olphin@elwardolphin.com](mailto:helen.olphin@elwardolphin.com) to find out more

#### Client comments

*"Every time I had a problem (Ash Shaw) had a solution. They don't mind providing help if you are stuck on something."*