



Independent Scrutineer of Accounts

Purpose of the Role

To provide assurance to the members, Board of Directors and, thereby, to England Hockey that the accounts and accounting statements comply with the relevant professional accounting standards and present an accurate report on the activities, assets and liabilities of London Hockey.

Qualifications

Essential: A qualified accountant (e.g. ACA, ACCA, ACMA or equivalent) with at least 5 years post qualification experience. Familiarity with the relevant accounting standards and reporting requirements applicable to London Hockey.

Desirable: Knowledge and experience of voluntary or non-profit organisations and their accounts. Familiarity with the aims, objectives and activities of London Hockey.

Activities

It is expected that the Independent Scrutineer/s will perform the following duties:

1. Review and sample check all transactions made from London Hockey bank account/s, including testing relevant approvals
2. Review accruals, fixed assets (including depreciation), current assets and liabilities and other assets and liabilities as is relevant to forming a view over the accounts
3. Check any cash balances, where they are held and how approved
4. Prepare a timely report to the AGM of their scrutiny of final accounts for a year
5. Have read only access to the London Hockey bank accounts and accounting system - but otherwise work from information provided by the Finance Director

Numbers and lengths of service

The Board may agree to the appointment of one, or more, Independent Scrutineers as befits the scope and complexity of the accounts and accounting transactions of London Hockey.

They are appointed via the Nomination & Remuneration Committee and approved by the Board. Their willingness to stand (again) may be confirmed at each succeeding Area AGM.

No single Independent Scrutineer may stand alone for more than 5 years - this may be extended to 7 if/when more than one is appointed. There should be a minimum of 3 years before a previous Independent Scrutineer may be re-appointed.

Independence

An Independent Scrutineer must be independent of the organisation. Independence means that they are not influenced, or perceived to be, by either close personal relationships with the management of London Hockey or by a day to day involvement in its administration.

Those in the role have immediate, unrestricted access to members of the Board of Directors to report any significant concern, weakness or discrepancy identified in the accounts.