

**Auditors Commercial Checklist
for Compliance Due 30 September 2025**



Check Tier Tier
Box 1,2 & 3 4

<u>Check</u> <u>Box</u>	<u>Tier</u> <u>1,2 & 3</u>	<u>Tier</u> <u>4</u>	
			FY2024-25 Audited Financial Statements must include:
	✓	✓	* Profit & Loss Statement including a detailed list of revenue and expenses
	✓	✓	* Balance Sheet
	✓	✓	* Cash Flow Statement
	✓	✓	* Notes to the Financial Statements
	✓	✓	* Asset Register with depreciation noted depreciation schedule
	✓	✓	* Auditor's Management Report (If applicable)
	✓	✓	* Independent Audit Report (signed)
	✓	✓	* Committee Statement (signed)
	✓	O	Adjusted Trial Balance for 30 June 2025 - provide in excel format with account numbers <i>Ensure auditors adjustments have been processed and reconciles to Financial Statements .</i> <i>Adjustments cannot be posted to retained earnings</i>
	O	✓	Clubs Audited Profit & Loss mapped to RQ Chart of Accounts OR Adjusted Trial Balance - provide in excel format with account numbers <i>Ensure auditors adjustments have been processed and reconciles to Financial Statements.</i> <i>Adjustments cannot be posted to retained earnings.</i>

✓ = Mandatory O = Optional