# Quaker Life Central Committee (QLCC)REPORT and ACCOUNTS CHECKLIST for areas Quaker meetings in SCOTLANDReporting period 2023

### CHANGE vs 2022 CHECKLIST:

* Removal of Section A: Basic information – no longer required.
* Removal of Section G: QLCC Guidance – no longer required or being gathered in a different way.

# INTRODUCTION

This checklist is meant to help those sending a Trustees’ Report and Accounts to Quaker Life, via supportmeetings@quaker.org.uk, and if required to the Charity Regulator.

It covers the Office of the Scottish Charity Regulator’s (OSCR) reporting requirements and its April 2019 “A guide to Charity Accounts”.

**Section G** of this form is no longer required. QLCC is satisfied that reporting to the Charity Commission fulfils the transparency and integrity requirement.

**Sustainability Reporting** to BYM is required and is now being asked for in the BYM Governance Annual Return.

Further guidance can be found in Section 8 of the Trustees Handbook (currently under revision) and Chapter 10 of the Treasurers Guidance Sheets (2019).

The checklist is divided into the following sections, and you should select those that apply to your meeting. There is a separate checklist for England & Wales which is available on the BYM website, [www.quaker.org.uk/trustees](http://www.quaker.org.uk/trustees). Or by contacting Quaker Life, supportmeetings@quaker.org.uk.

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | Needed by | Applicable?  |
| A | Trustee Report- All | All Meetings | YES |
| B | Receipts & Payments (R&P) Accounts | Those R&P Accounting |  |
| C | Accruals Basis Accounts | Those Accrual Accounting |  |
| D | Notes to Accounts | All Meetings | YES, choose R&P or accruals as appropriate  |

Guidance is available from the [ACAT Handbook](https://www.acat.uk.com/handbook/) and the [Trustees Handbook](https://www.quaker.org.uk/trustees).

### Notes and links to key documents:

* **Note 1:** References are to the Statement of Recommended Practice (SORP) for the Financial Reporting Standard 102 second edition: [**www.charitysorp.org/download-a-full-sorp/**](http://www.charitysorp.org/download-a-full-sorp/)
* **Note 2:** References are to OSCR legal requirements for TAR: [www.oscr.org.uk/guidance-and-forms/trustees-annual-reports-guidance-and-good-practice/what-a-trustees-annual-report-needs-to-include/](http://www.oscr.org.uk/guidance-and-forms/trustees-annual-reports-guidance-and-good-practice/what-a-trustees-annual-report-needs-to-include/) This gives separate listing for R&P accounts (R&P list) and Accruals accounts (Acc list)
* **Note 3:** OSCR publish a template and excel workbook for receipts and payment accounts: [**www.oscr.org.uk/managing-a-charity/charity-accounting/receipts-and-payments-accounts-work-pack/**](https://www.oscr.org.uk/managing-a-charity/charity-accounting/receipts-and-payments-accounts-work-pack/)
* **Note 4:** Accruals accounts examiners report. An example is given in [www.oscr.org.uk/guidance-and-forms/independent-examination-a-guide-for-independent-examiners/section-9-example-independent-examiner-s-reports/](http://www.oscr.org.uk/guidance-and-forms/independent-examination-a-guide-for-independent-examiners/section-9-example-independent-examiner-s-reports/)
* **BYM Sustainability reporting:** The reporting criteria for sustainability are available online, [www.quaker.org.uk/documents/tara-sustainability-reporting-2023](http://www.quaker.org.uk/documents/tara-sustainability-reporting-2023)
* **BYM Governance Annual Return:** <https://forms.quaker.org.uk/am-governance-annual-return/>

## A: TRUSTEE REPORT (see Note 2)

|  |  |  |
| --- | --- | --- |
| Y = Must include | ***Acc******list*** | ***R&P******list*** |
| Name and number of charity | Y | Y |
| Address of principal office | Y | Y |
| Name of custodian, or nominee trustees | Y |  |
| Dated and signed by a trustee | Y | Y |
| Reporting period specified | Y | Y |
| Names of trustees who served during the year and at report date | Y | Y |
| Structure and governance of the Area Meeting including nature of governing document, how constituted, how new trustees appointed | Y | Y |
| Summary of purposes per governing document, and main activities in relation to these | Y | Y |
| Review of financial position at year end | Y |  |
| Summary of main achievements | Y | Y |
| Sustainability statement | BYM Annual Return |
| Details of any deficit including on any fund for those accrual accounting | Y | Y |
| Donated goods (other than for resale) and services |  | Y |
| Details of any going concern uncertainty | Y |  |
| Policies: | Reserves, amount held and why | Y | Y |

## B: RECEIPTS AND PAYMENTS BASIS: GROSS INCOME BELOW £250,000

|  |  |  |  |
| --- | --- | --- | --- |
| ***Financial Statements***  | ***Guide section*** | ***Template section*** | **Ref OSCR workpack (note 3)** |
| Receipts and Payments | Layout per template | 4.14.2 | AA1 / A3A1A2 / A4 | **Unrestricted and restricted funds clearly identified**Summarise by activity Show gross Income (A1) Show separately asset and investment sales/purchases  |
| Separate column for each fund type | 4.2 | AA5 | Account for separate fund types transfers net to zero (A5) |
| Previous year  | 4.1 | A | Column J |
| Statement of Balances |  | 5.2 | B1B1 | **Accounts add up correctly****Agrees with R&P account (B1)**Analyse by fund type (B 1) |
| Approved and signed by a trustee |  |  |  | Below B5 |
| Certified by examiner | **Report worded correctly.** **Refers to relevant legislation** |  |  | (note 3)  |

## C: ACCRUALS BASIS: CHARITIES WITHIN SMALL COMPANY DEFINITION

|  |  |  |
| --- | --- | --- |
| ***Financial Statements***  | ***Where?*** | **Ref SORP(FRS102) (note 1)** |
| SoFA | Layout**Includes Income & Expenditure a/c****Separate fund types**Transfers net to nil |  | 4.1 Table 2 4.6 4.27activity basis (also see QLCC section G.3)2.27 |
| Previous year  |  | 4.2 Table 2 |
| Balance Sheet | Layout |  | 10.1 Table 5**Accounts add up correctly****Consistent with SoFA** |
| Approved and signed by a trustee | Include date agreed by trustees |  | 10.8 |
| Certified by auditor/examiner | **Report worded correctly.** **Refers to relevant legislation** |  | **(note 4)** |

Small companies meet two of: Gross income up to £10.2million; Gross assets up to £5.1million; Employees up to 50.

## D: NOTES TO THE ACCOUNTS

|  |  |  |  |
| --- | --- | --- | --- |
|  | ***Where?*** | **Accruals** **SORP(FRS102)****(note 1)** | **Receipts / Payments****Ref OSCR workpack (note 3)** |
| Income and Expenditure Analysis |  | 4.42 4.57 4.58 Table 3 | Additional Analysis (AA) (page 4-7)AA1-4 |
| **Material Accounting policies followed, incl if in line with SORP & FRS102** |  | 3.37 5.56 | No need |
| Fixed Asset movement |  | 10.15 to 10.56 | AA5 |
| Local Meetings SoFA and balance sheet / summary finances |  | 25.1  | AA5 |
| Purpose of & movements on individual funds |  | 2.28 2.29 Table 1 | AA6 |
| Trustees’ remuneration (incl Nil)Trustees expenses, (incl NIL)**Related Party Disclosure (including NIL)** |  | 9.1 to 9.89.9 to 9.129.13 to 9.22  | C3 (a & b)C4 (a & b)C5  |
| Staff remuneration / key staff |  | 9.26 to 9.30 / 9.32 | No need |
| Auditors and Examiners fees |  | 9.23 |  |
| Debtors & Creditors |  | 10.68, 10.80, 10.83 | No need |
| Investments analyse by class |  | 10.73, 10.54  | No need |
| Contributions and grants: analyse Individual, BYM, other Q, non Q |  | 16.13 Table 12, 16.17 | C2 |
| Acting as agentanalyse BYM, other Q, non Q |  | 19.12 | No need |