# Quaker Life Central Committee (QLCC)REPORT and ACCOUNTS CHECKLIST for area Quaker meetings in ENGLAND & WALESReporting 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 Charity Commission’s (CC) reporting requirements. Minimum criteria that apply to its published benchmark for external scrutiny of accounts are highlighted in **BOLD** (see note 5).

**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 Scotland 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.

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

Large Charities for the purpose of the Trustees report are those with over £1,000,000 gross income, or £250,000 gross income and over £3,260,000 gross assets.

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 CC15d Charity Reporting & Accounting: the essentials (November 2016): [www.gov.uk/government/publications/charity-reporting-and-accounting-the-essentials-november-2016-cc15d/charity-reporting-and-accounting-the-essentials-november-2016-cc15d--2](http://www.gov.uk/government/publications/charity-reporting-and-accounting-the-essentials-november-2016-cc15d/charity-reporting-and-accounting-the-essentials-november-2016-cc15d--2)
* **Note 3:** Charity commission publish a template CC16a for receipts and payment accounts, and guidance notes CC16b. This is not mandatory and provides some options: [**www.gov.uk/government/collections/receipts-and-payments-accounts-pack-cc16**](http://www.gov.uk/government/collections/receipts-and-payments-accounts-pack-cc16)

**Note 4:** Requirements for independent examination or audit are in CC31: [www.gov.uk/government/publications/independent-examination-of-charity-accounts-trustees-cc31](http://www.gov.uk/government/publications/independent-examination-of-charity-accounts-trustees-cc31)

* **Note 5: Benchmark for the external scrutiny of charity accounts:** [www.gov.uk/government/publications/a-benchmark-for-the-external-scrutiny-of-charity-accounts](http://www.gov.uk/government/publications/a-benchmark-for-the-external-scrutiny-of-charity-accounts)
* **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- ALL:

|  |  |  |  |
| --- | --- | --- | --- |
| ***Trustee Report all charities*** | ***Where?*** | **Accruals Accounts (note 1)** | ***R&P******CC15d (note 2)*** |
| Name and number of charity |  | 1.27 | 7.1.1 |
| Address of principal office |  | 1.27 | 7.1.1 |
| Name of custodian, or nominee trustees |  | 1.27 | 7.1.1 |
| Dated and signed by a trustee |  | 1.8 | CC16a (spreadsheet) |
| Reporting period specified |  | 1.8 | CC16a (spreadsheet) |
| Names of trustees who served during the year and at report date |  | 1.27 | 7.1.1 |
| Structure and governance of the Area Meeting including nature of governing document, how constituted, how new trustees appointed |  | 1.25 | 7.2.1 |
| Summary of purposes per governing document, and main activities in relation to these |  | 1.17 | 7.3.1 |
| Explain activities undertaken for public benefit, and trustees regard to CC guidance on this |  | 1.18 | 7.3.1 |
| Review of financial position at year end |  | 1.21 | No need |
| Summary of main achievements |  | 1.20  | 7.4.11 |
| Funds in deficit (if any) |  | 1.24 | 7.5.1 |
| Policies: | Reserves, amount held and why |  | 1.22 | 7.5.1 |

## B: TRUSTEE REPORT- LARGE CHARITIES

|  |  |  |
| --- | --- | --- |
| ***Additionally for Charities over £1,000,000 gross income or £250,000 gross income with over £3,260,000 gross assets*** | ***Where?*** | ***FRS102 (note 1)*** |
| Aims, issues to be tackled, how aims enable legal purpose, strategies, success criteria, significant activities and how they contribute to aims |  | 1.36 |
| Use of social investment if material, and explain policy |  | 1.38 |
| Use of grant making if material, and explain policy |  | 1.38 |
| Use of volunteers if significant to an activity  |  | 1.38 |
| Significant charitable, fundraising, investment activity vs objective.Effect of expenditure for future income raising if material. |  | 1.41. |
| Significant events that have affected financial position |  | 1.46 |
| Factors likely to affect future performance |  | 1.46 |
| Summary of future plans |  | 1.49 |
| Further Governance: Trustee training and induction, organisation structure, decision making, key personnel remuneration setting, how umbrella organisation affects policy, relations with related parties. |  | 1.51 |
| Reference & Admin detail. Day to day delegation; advisors including bankers, solicitors, auditors, investment; named CEO. |  | 1.52 |
| Policies: | Investments (if material) & objectives |  | 1.46  |
| Risks & mitigation |  | 1.46 |

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

|  |  |  |
| --- | --- | --- |
| ***Financial Statements***  | ***Where?*** | **Ref CC16b (note 3)** |
| Receipts and Payments | Layout per template |  | **Unrestricted and restricted funds clearly identified**Summarise by activity (page 3) Show gross Income (A1) Show separately asset and investment sales / purchases (A2, A4)  |
| Separate column for each fund type |  | Account for separate fund types (page 3)Transfers net to zero (A5) |
| Previous year  |  | General (page 4) |
| Statement of Assets and Liabilities |  |  | **Accounts add up correctly****Consistent with R&P account**Analyse by fund type (page 6)Show separately assets for charities own use (B4) |
| Approved and signed by a trustee |  |  | Proforma CC16a (spreadsheet) |
| Certified by examiner | **Report worded correctly.** **Refers to relevant legislation** |  | CC31 **(note 4)** |

## D: 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, 4.6activity basis, 4.272.272.26 |
| Previous year  |  | 10.6 Table 5 |
| 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** |  | CC31 **(note 4)** |

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

## E: NOTES TO THE ACCOUNTS

|  |  |  |  |
| --- | --- | --- | --- |
|  | ***Where?*** | **Accruals** **SORP(FRS102)****(note 1)** | **Receipts / Payments****CC16bRef****(note 3)** |
| Income and Expenditure Analysis |  | 4.42 4.57 4.58 Table 3 | No need |
| **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 | No need |
| Local Meetings SoFA and balance sheet / summary finances |  | 25.1 |  |
| Purpose of & movements on individual funds |  | 2.28 2.29 Table 1 | Optional, page 2 |
| 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  | State if any |
| 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 |  |
| Acting as agentanalyse BYM, other Q, non Q |  | 19.12 |  |