# Quaker Life Central Committee (QLCC) REPORT and ACCOUNTS CHECKLIST for areas Quaker meetings in SCOTLAND Reporting period 2024

### CHANGE vs 2023 CHECKLIST:

* Request to report on sustainability to follow the themes of EcoChurch.

# INTRODUCTION

This checklist is meant to help those sending a Trustees’ Report and Accounts to Quaker Life, via [supportmeetings@quaker.org.uk](mailto: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](https://www.oscr.org.uk/guidance-and-forms/a-guide-to-charity-accounts/)”.

**Sustainability Reporting** to BYM is required and is now being asked for in the BYM Governance Annual Return. BYM will continue to ask AMs to report based on the [themes from EcoChurch](https://ecochurch.arocha.org.uk/). This is a trial to see if we can gather data that gives a better picture of how Quaker meetings and BYM is doing as a Church.

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](mailto: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 publishes 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 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 | 4.1  4.2 | A  A1 / A3  A1  A2 / 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 | A  A5 | Account for separate fund types transfers net to zero (A5) |
| Previous year | 4.1 | A | Column L |
| Statement of Balances |  | 5.2 | B1  B1 | **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) point 5 |

## 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, 4.27  activity basis  2.27  4.9 |
| 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, including 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 of 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 9.8  9.9 to 9.12  9.13 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 agent  analyse BYM, other Q, non-Q |  | 19.12 | No need |