

Getting your charity accounts right:

A guide for smaller charities

Outline

- What charities are required to submit to OSCR
- The Annual Return
- Accounts – getting it right
- Publication of accounts

What do you need to submit?

- Complete OSCR online annual return
- Copy of financial statements
 - Trustees Annual Report
 - Financial information
 - External Scrutiny Report

To be submitted within 9 months of the year end

OSCR Online Annual Return

- Annual return information to be completed online each year
- Questions appropriate to the size and type of charity
- Pop ups and guidance on the return
- Up to three users for each charity
- Charity trustee information now required

Log in early to make sure your access is working

Charity accounts – the legislative requirements

- Charities and Trustee Investment (Scotland) Act 2005
- Charities Accounts (Scotland) Regulations 2006 (as amended)
- Charities SORP (FRS 102)

Types of Accounts

Receipts and Payments

A simpler form of accounting for charities with income under £250,000 who are not companies

Fully accrued accounts

Accounting for charities with income over £250,000 and all limited companies

What does your governing document say?

Potential problem areas:

- Specified year end date
- Fully accrued accounts required
- Audit requirement

Receipts and Payments accounts

- Trustees Annual Report
- Statement of Receipts and Payments
- Statement of Balances
- Notes to the accounts
- Independent Examination report

Trustees Annual Report – Importance of the TAR

- A legal requirement
- Opportunity to tell the story
- Narrative to explain what the numbers mean
- Show the difference made in relation to the money spent
- Transparency and accountability

Trustees Annual Report

- Details of trustees who served in the year
- How the charity is constituted
- Purposes of the charity
- Activities the charity is undertaking
- Details of Trustee recruitment
- Reserves policy
- Details of any deficit
- Donated facilities and services

Statement of Receipts and Payments

- Receipts in the year
 - Payments in the year
 - Surplus or deficit
-
- Split into unrestricted and restricted funds
 - Include comparative information

Statement of Balances

- Opening bank and cash position
 - Surplus or deficit from Receipts and Payments account
 - Closing bank and cash position
 - Details of any other assets or liabilities
-
- Split into unrestricted and restricted funds
 - Include comparative information

Notes to the accounts

- Trustee remuneration and expenses
- Details of restricted funds
- Number and amount of grants paid
- Related party transactions

Independent examination

- Someone who the charity trustees consider has the requisite ability and practical experience to carry out a competent examination of the accounts
- Report must be submitted with the accounts

Support to get it right

- Templates to prepare Receipts and Payments accounts available on our website
- Scottish Council of Voluntary Organisations
- Third Sector Interfaces
- Independent examiner

Publication of additional information

- Trustee first and last names
- Number of charity trustees
- Number of staff
- Number of volunteers (in bands)
- A description of the activities of the charity

Sample Dogma Test Charity11

SC052436

Registered charity from 19 February 2025

[Download the charity's registration logos](#)

2MB ZIP file, with green, blue and mono style logos

Information about this charity:

✓ [Charity Information](#)

✓ [Operations](#)

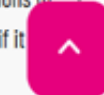
✓ [Annual Submissions](#)

✓ [Income and Expenditure](#)

✓ [Charity Trustees](#)

First Name	Last Name
Charles	Pace
Desmond	Hume
Jack	Shepherd
Hugo	Reyes
James	Ford
Benjamin	Linus

*OSCR is required by law to publish the names of a charity's trustees and its principal office address as part of the charity's Scottish Charity Register entry. They are also required to publish the annual report and accounts for each charity, including the names of some individuals. The only exceptions to this are where a charity or one of its trustees applies for this information to be excluded from the Register entry and where OSCR is satisfied that if it were published then the safety or security of a person or premises would be jeopardised.



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[Income and Expenditure](#)

[Charity Trustees](#)



What the charity is set up to do and how it does this:

provides facilities

Charity Status:	Active
Constitutional Form:	Trust (founding document is a deed of trust) (other than educational endowment)
Constitutional Form Date:	19 Feb 2025
Main Operating Location:	Aberdeenshire
Number of Staff:	1
Number of Charity Trustees:	4
Number of Volunteers:	1-50
Purposes:	"the advancement of education", "the advancement of the arts, heritage, culture or science"



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Publication of accounts

- Trustee names will be shown on the Register entry and should be included within the accounts
- Independent examiners details are required
 - Consider
 - Pictures and beneficiary stories – do you have consent to include this?
 - Grant information – are names included?
 - Other references to individuals

Questions?