



[HELP! To prepare cross border charities, click here](#)

Sequential step process for preparing a set of FRS102

This sheet is protected as there are hidden data e

Workbook properties have been set up

This FRS102 template is for ALL SIZES of charity operating in England & Wales WITHOUT

The current status of the steps process :-

Pre commencement data

Registration & scrutiny data

Trustees' Annual Report Data

Data to finalise the accounts

WARNING ! The job CANNOT

WARNING ! The job CANNOT

This section has been comple

WARNING ! The job CANNOT

This template is valid for the FRS102 2015 SORP as modified by the SORP bulleti

Click for other sections

[Trustees' Report](#)

[Balance sheet](#)

[Notes](#)

[DetailPL1](#) [DetailPL2](#)

HELP files and the Operating Manual

HELP files in the operating manual are accessed from context sensitive lin

[HELP! - Overview of the STEPs process](#)

[HELP ! Link to the contents of th](#)

Summary of the completed and non completed steps - The steps should be

All Jurisdictions

Pre commencement data

[For thresholds click h](#)

PHASE 1 Steps 1 to 7

Completed
Y/N

Date of
completion

HELP!

STEP 1

Set Up the properties of the VT workbook?

Y

HELP!

STEP 2

Set Up the legal status of the charity?

Y

HELP!

STEP 3

Set Up the legal parameters?

Y

HELP!

STEP 4

Set Up Name and address details etc?

Y

As this is NOT a company charity there is no requirement to complete step 5, which is not applicable

[HELP!](#) STEP 5 Set Up Company data settings? Y

As this is NOT an UNINCORPORATED charity there is no requirement to complete step 6, which is not applicable on the basis of the data you have entered in STEP 2

[HELP!](#) STEP 6 This step is for unincorporated charities only (not CIOs) - It should be ignored for this charity Y

HELP! STEP 7 Set Up Overseas Jurisdictions details? Y

England & Wales

Registration & scrutiny data

[For thresholds click here](#)

PHASE 2 Steps 8 to 10

Completed
Y/N

Date of
completion

HELP! STEP 8 Set Up Charity registration details:- England & Wales? Y

As this is NOT a Registered Society there is no requirement to complete step 9, which is not applicable on the basis of the data you have entered in STEP 2

[HELP!](#) STEP 9 Set Up type of scrutiny - Audit or Accountant's Report or Exempt from independent scrutiny Y

HELP! STEP 10 Set Up type of scrutiny - Audit or Accountant's Report or Exempt from independent scrutiny? Y

You have now completed the pre accounts preparation data - proceed to 'E'

All Jurisdictions

Entering Trustees' Annual Report data

Phase 3 One step only - Step 12

Step 11 is not used in this template

Completed
Y/N

Date of
completion

Ensure autohide is OFF before carrying out STEP 12

Note - the Trustees Annual Report (TAR) can be drafted and redrafted at any stage

HELP! STEP 12 Set Up draft of the Trustees' Annual Report? Y

All Jurisdictions

Entering planning data, accounts and formatting data, and

Phase 4 18 steps - Steps 21 to 42

Steps 13 to 20 are not used in this template

		Completed Y/N	Date of completion
HELP!	STEP 21 Established validity of appointment?	y	
HELP!	STEP 22 Planned the assignment?	y	
HELP!	STEP 23 Entered the Trial Balance?	N	
There is hidden data in this row - do not delete			
HELP!	STEP 24 Analysed prior year surplus by funds?	Y	
HELP!	STEP 25 Set Up breakdown of income by donors etc	y	
HELP!	STEP 26 Selected the modules of the SORP?	y	
HELP!	STEP 27 Set up Activity Analysis parameters?	N	
As a small charity, you should NOT use Steps 28 and 29 as you have chosen NOT to use i			
HELP!	STEP 28 You should go to STEP 30	Y	
As a small charity, you should NOT use Steps 28 and 29 as you have chosen NOT to use i			
HELP!	STEP 29 You should go to STEP 30	N	
As a small charity, you MUST use Step 30			
HELP!	STEP 30 Reallocated overheads when activity analysis not used	Y	
HELP!	STEP 31 Analysed funds transfers?	N	
HELP!	STEP 32 Entered key data for the accounts?	Y	

As a small charity, you should NOT use STEP 33 as you have chosen NOT to use activity
HELP! STEP 33 This does not apply. Go to STEP 34 y

HELP! STEP 34 Adapted the notes to the accounts? y

HELP! STEP 35 Determined which accounting policies to hide? y
Note - This step can be modified at any stage in the accounts process and should be reviewed

HELP! STEP 36 Determined if an Income & Expenditure ac is required? y

HELP! STEP 37 Analysed items on Detail PL2 and Detail PL1 N

HELP! STEP 38 Formatted the prior period SOFA? y

HELP! STEP 39 Prepared a cash flow statement? N

HELP! STEP 40 Formatted pages and page breaks? N

HELP! STEP 41 Set report data for printing eg pages etc? N

HELP! STEP 42 Reviewed/ Printed off the accounts for signature N

This rows below here should not be deleted or modified, and no rows or columns should be
All cells in this section are locked and prohibited for use

S102 SORP (2016 update) compliant accounts

lements - You can only enter data in the blue shaded cells

endowment funds



[Click for the SORP Bulletin Feb 2016](#)

[HELP](#) [Changes in the 2016 mon](#)

be progressed until this step has been completed **STEP 23**
 be progressed until this step has been completed **STEP 23**
 ted
 be finalised until 'Y' is entered at the foot of this step **STEP 23**

*If any STEP is gre
 based on the data
 step does not app*

n, February 2016

[SOFA](#)

[Scrutiny report](#)

[Cash flow](#)

[Return to 'Home - step summary](#) [Top of TB](#)

ks in each section of the file . General sections are accessed from the links belc

[ie program manual](#)

[HELP!](#) [Am I using the correct template?](#)

completed in sequential order

[here](#) [HELP! - Overview of the STEP's process](#)

Completed by	Link to step	<i>Remember to enter 'y' at the bottom of each step, to indicate completion</i>
	Step 1	You may proceed to the next step
	Step 2	Data validated in Step 2 If there is no data error indicated above You may step
	Step 3	You may proceed to the next step
	Step 4	You may proceed to the next step

le on the basis of the data you have entered

[Step 5](#)

There appears to be invalid input in Step 5 - Re en
If there is no data error indicated above Go to STI

not

[Step 6](#)

If there is no data error indicated above You may
step

[Step 7](#)

You may proceed to the next step

ere

**Completed
by**

**Link
to step**

Remember to enter 'y' at the bottom of each compl

[Step 8](#)

Data validated in Step 8

If there is no data error indicated above You may
step

able on

[Step 9](#)

If there is no data error indicated above You may

[Step 10](#)

Data validated in Step 10

If there is no data error indicated above You may
to the next step

nter accounts data' steps [Entering accounts data](#)

**Completed
by**

**Link
to step**

Remember to enter 'y' at the bottom of each compl

3. Any numerical entries in the TAR will be updated when the TB is entered or modifiec

[Step 12](#)

You may proceed to the next step

finalising the accounts

	Completed by	Link to step	Remember to enter 'y' at the bottom of each compl
		Step 21	You may proceed to the next step
		Step 22	You may proceed to the next step
		Step 23	WARNING ! The job CANNOT be finalised until 'Y' entered at the foot of this step
		Step 24	You may proceed to the next step
		Step 25	You may proceed to the next step
		Step 26	You may proceed to the next step
		Step 27	This is a required process in the SORP and must be completed before the next steps
activity analysis - You should go to STEP 30			
		Step 28	You may proceed to the next step
activity analysis - You should go to STEP 30			
		Step 29	This is a required process in the SORP and must be completed before the next steps
		Step 30	You may proceed to the next step
		Step 31	This is a required process in the SORP and must be completed before the next steps
		Step 32	You may proceed to the next step

analysis - You should go to **STEP 34**

[Step 33](#)

You may proceed to the next step



[Step 34](#)

You may proceed to the next step

owed at finalisation



[Step 35](#)

You may proceed to the next step



[Step 36](#)

You may proceed to the next step



[Step 37](#)

This is a required process in the SORP and must be completed before the next steps



[Step 38](#)

You may proceed to the next step



[Step 39](#)

This is a required process in the SORP and must be completed before the next steps



[Step 40](#)

This is a required process in the SORP and must be completed before the next steps



[Step 41](#)

This is a required process in the SORP and must be completed before the next steps



[Step 42](#)

This is a required process in the SORP and must be completed before the accounts can be finalised

e deleted. except as instructed by Sorpaid



8.02

[2016 modifying the FRS102 SORP](#)

[dified version of FRS102 SORP](#)

*ayed out, it means that
! you have entered, the
ily*

-

OW:-

:h completed

proceed to the next

ter the data

EP 7

proceed to the next



leted step

proceed to the next

proceed to the next step

proceed



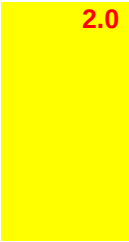
leted step

1.



leted step

' is









oe

You have indicated that the step below has been satisfactorily completed

STEP 1 Set Up the properties of the VT workbook?

This sheet is protected as there are hidden data elements - You c

[This FRS102 template is for ALL SIZES of charity operating in England & Wales WI](#)

The current status of the steps process :-

*Pre commencement
Registration & scrut
Trustees' Annual Re
Data to finalise the a*

[This template is valid for the FRS102 2015 SORP as modified by the SC](#)

Scope of this step

Applies to all char

Purpose of this step

This step confirms that you have set up the following VT workbook pro

Name of charity - Current period - Prior period - Whether c

Cash flow statement MANDATORY for large charities - Op

What do I do in this step ?

Report of the Accountant/Auditor/Examiner

DO NOT alter the VT properties relating to the accountant's report, which is set as a examiner's report.

Suppressing the cash flow statement for smaller charities (ie with gross income of less

If you are preparing accounts for a smaller charities, for accounting periods commer should be suppressed by ensuring the 'cash flow statement' is NOT ticked in the VT

Including the cash flow statement for all other charities

For all other charities ,the 'cash flow statement' is MUST be ticked in the VT propert

Confirm you have completed this step by entering 'Y' in the final blue c

Data input section

Have you correctly Set Up the properties of the VT workbook? - 'Y' or 'N' - Def

Free Text area for this step, for comments and cross references to working pa

You have indicated that the step below has been satisfactorily completed

STEP 2 Set Up the legal status of the charity?

Subject to the limitations upon the scope of my work as detailed :

[This FRS102 template is for ALL SIZES of charity operating in England & Wales WI](#)

The current status of the steps process :-

*Pre commencement
Registration & scrutin
Trustees' Annual Re
Data to finalise the a*

This template is valid for the FRS102 2015 SORP as modified by the S

Scope of this step

Applies to all char

Purpose of this step

This step confirms the legal status of the charity and determines the ba

What do I do in this step ?

- 1) Enter the legal status from the drop down list. Place your cursor in t
- 2) Enter the date of the governing document in the blue cell
- 3) Confirm the description of 'Trustees' as you wish it to appear in repc

(ignore this if it is a Registered Society)

4) Confirm you have completed this step by entering 'Y' in the final blue box

Data input section

1) Enter the legal status from the drop down list. Place your cursor in the grey box

Charitable Incorporated Organisation CIO

2) Entering the date of the Governing Document

If you wish the Trustees Annual Report to disclose the date of the Governing Document, enter the date in the following format dd/mm/yy :

Enter the textual description for the Trustees - In most cases 'Trustees'

This could be 'Officers', Board of management' or something similar - enter the description in the box below

Using Capital letters at the start of the words will be consistent with the Trustees Annual Report

Do not alter this from 'Trustees' if the entity is a Registered Society - this is a requirement of the Companies Act 2006

Data Validation

You have selected a valid option for this step

You have correctly entered a legal status

Have you correctly Set Up the legal status of the charity? - 'Y' or 'N' - Default is 'N'

Free Text area for this step, for comments and cross references to working papers

You have indicated that the step below has been satisfactorily completed

STEP 3 Set Up the legal parameters?

This sheet is protected as there are hidden data elements - You can

[This FRS102 template is for ALL SIZES of charity operating in England & Wales W](#)

The current status of the steps process :-

Pre commencement

Registration & scrut

Trustees' Annual Re

Data to finalise the a

This template is valid for the FRS102 2015 SORP as modified by the SC

Scope of this step

Applies to all char

Purpose of this step

This step confirms that the criteria and legal parameters are met for pro

What do I do in this step ?

1) Answer the questions in the blue cells below with a 'Y' or a 'N'.

If the third question is answered with a 'Y' read the guidance in Appenc

The default entry is 'Y' to questions 1 and 2 and 'N' to question 3 but c

2) Confirm you have completed this step by entering 'Y' in the final blu

Why do I do this?

[HELP! Why is the Small Company question being asked if the charity is not a comp](#)

Data input section

1) Large or small charity

Current Statutory limit

Does the gross income exceed the statutory limit shown above?

Check that the data entered here is consistent with the scrutiny entered in St

2) Small company conditions

Does the charity meet all the conditions for a SMALL company under the Com
NOT a company?

As you have stated this meets the small company tests, the comments below

DO not delete this row - hidden validation data

This template is fully compliant with the requirements relating to small compa
it contains a number of the more basic disclosure requirements required for n
templates for medium or large companies should be first to provide a draft ba
requirements, and then secondly check this draft, either to confirm that the d
final version (say in Word) , having regard to specific Companies Act disclosu
to the particular charity for whom accounts are being prepared.

It may be that in many cases, no additional work is required, and the template
medium and large companies the use of a disclosure check list is essential.

If this process is done almost at the finalisation stage, then there should not b
a final set of accounts using a Companies Act disclosure checklist. For a com

If the charity does not meet the small company provisions, even if it is not a c

3) Group Accounts

Are you preparing Group Accounts, where this charity is a member of t

Have you correctly Set Up the legal parameters? - 'Y' or 'N' - Default is 'N'

Free Text area for this step, for comments and cross references to working pa



You have indicated that the step below has been satisfactorily completed

STEP 4 Set Up Name and address details etc?

This sheet is protected as there are hidden data elements - You cannot edit

[This FRS102 template is for ALL SIZES of charity operating in England & Wales W](#)

The current status of the steps process :-

<i>Pre commencement</i>
<i>Registration & scrutiny</i>
<i>Trustees' Annual Report</i>
<i>Data to finalise the accounts</i>

This template is valid for the FRS102 2015 SORP as modified by the SORP

Scope of this step	<i>Applies to all charities</i>
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Purpose of this step

This step collates a variety of data about the charity so that elements of the accounts, the auditor's report, or the notes to the accounts can be automated and



What do I do in this step ?

- 1) Answer the question about the operating name by entering data in the relevant boxes
- 2) Enter the address and contact details as shown below. Make sure you enter the details correctly
- 3) Confirm you have completed this step by entering 'Y' in the final box

DO not delete this row - hidden validation data



Why do I do this? - refer to the comments below

HELP! [Why is the common name question being asked?](#)
HELP! [Why are the name and address details being asked?](#)

Data input section

1) Common name

What is the operating name of the charity, or name by which it is known ?

Brixton Mosque and I

2) Address and contact details

Enter the address of the charity

Line 1

Line 2

Line 3

Line 4

Post code

1 Gresham Road

Brixton

London

United Kingdom

SW9 7PH

Enter the telephone number of the charity

020 7735 9967

Enter the email address of the charity

info@brixtonmasjid.co.uk

Enter the web address of the charity

brixtonmasjid.co.uk

Enter the details of the company registered office below.

3) Is the company registered office the same as the above address?

Complete the rows below with the company registered office details

3a) Enter the company registered office address

Line 1

Line 2

Line 3

Line 4

Post code

Have you correctly Set Up Name and address details etc? - 'Y' or 'N' - Default

[Return to 'Home - step 1'](#)

Free Text area for this step, for comments and cross references to working papers

As this is NOT a company charity , this range of the template has been suppressed as it relates to the data you have entered in STEP 2

As this is NOT an UNINCORPORATED charity , this range of the template has been suppressed on the basis of the data you have entered in STEP 2

This step is for unincorporated charities only (not CIOs) - It should be ignored

This sheet is protected as there are hidden data elements - You cannot edit

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

Pre commencement details
Registration & scrutiny
Trustees' Annual Report
Data to finalise the accounts

This template is valid for the FRS102 2015 SORP as modified by the SORP

Scope of this step

This section is for unincorporated charities only - 'xData not entered'

Purpose of this step

This step is for unincorporated charities (not including CIOs or SCIO) and confirms the data which is used throughout the accounts and tailors the template accordingly.

What do I do in this step ?

- 1) Enter the type of the entity from the drop down list - Place your cursor in the final blue cell.
- 2) Confirm you have completed this step by entering 'Y' in the final blue cell. (If you are not a charity, enter 'N')

Data input section

Enter the type of the entity from the drop down list - Place your cursor in the (

DO not delete this row - hidden validation data

An unincorporated charity established by Trust Deed

Data Validation

As this an UNINCORPORATED charity you have entered a correct

you have entered a correct legal type for this charity

Have you correctly This step is for unincorporated charities only (not CIOs) -

Free Text area for this step, for comments and cross references to working pa

You have indicated that the step below has been satisfactorily completed

STEP 7 Set Up Overseas Jurisdictions details?

This sheet is protected as there are hidden data elements - You can't edit

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

*Pre commencement details
Registration & scrutiny
Trustees' Annual Report
Data to finalise the accounts*

This template is valid for the FRS102 2015 SORP as modified by the SORP

Scope of this step

*This step is for all charities with overseas jurisdictions
The Isle of Man and the Channel Islands*

Purpose of this step

The SORP requires that details of registration in any non UK jurisdiction

Remember, a UK charity can lose ALL its UK tax exemptions if it is obliged to

Why do I do this?

HELP! [Why getting this wrong may have taxation implications](#)

What do I do in this step ?

*1) If the charity is not registered in any overseas jurisdictions, answer 'N' in the table
Otherwise, give the required details*

2) Confirm you have completed this step by entering 'Y' in the final blue cell. (

Data input section

HELP! [Comment - Overseas jurisd](#)

**1) Is the charity registered in any jurisdiction (including the IOM and the
England & Wales, Scotland & Northern Ireland)?**

[Return to 'Home - step summary'](#)

2) If you have answered 'Y' above, give details of overseas registrations

Give below the details of any country or jurisdiction, anywhere in the world, in

If additional rows are required, then these should be manually entered in the r
The text below will appear in the accounts as written , so should be accurately

Country/Jurisdiction

DO NOT ENTER DATA HERE-you answered 'N' above

DO NOT ENTER DATA HERE-you answered 'N' above

DO NOT ENTER DATA HERE-you answered 'N' above

DO NOT ENTER DATA HERE-you answered 'N' above

DO NOT ENTER DATA HERE-you answered 'N' above

DO NOT ENTER DATA HERE-you answered 'N' above

DO NOT ENTER DATA HERE-you answered 'N' above

DO NOT ENTER DATA HERE-you answered 'N' above

Have you correctly Set Up Overseas Jurisdictions details? - 'Y' or 'N' - Default

[Return to 'Home - step summary'](#)

Free Text area for this step, for comments and cross references to working pa

You have indicated that the step below has been satisfactorily completed

Step 8 Charity registration details for the jurisdictions relevant to this template

Step 8. Set Up Charity registration details:- England & Wales?

This sheet is protected as there are hidden data elements - You c

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

*Pre commencement d
Registration & scrutin
Trustees' Annual Rep
Data to finalise the acc*

This template is valid for the FRS102 2015 SORP as modified by the S

Scope of this step

You should complete the a

Purpose of this step

*This step is for charities registered in England & Wales and gathers reg
which is used throughout the accounts and tailors the template accord*

What do I do in this step ?

*1) If there is a charity number, enter this in the blue cell below and proceed to
zero in the blue cell and then give reasons why there is no charity number.*

2) ONLY if there is no charity number, give reasons as to why the charity is nc

3) Confirm you have completed this step by entering 'Y' in the final blue cell. l

Data input section

1) Charity Registered Number

Enter the charity registered number if there is one, or '0' if there is no number.

2) If there is no charity number , give reasons

As there is a charity number entered above , ignore the rows below - proceed to the end

The options available in England & Wales if there is NO charity number

Do NOT select an option that does not apply or is not relevant

x Data not entered in Step 8

There is hidden data in this row - do not delete

Data Validation

You have entered valid charity details

Have you correctly Set Up Charity registration details:- England & Wales? - 'Y'

Free Text area for this step, for comments and cross references to working papers

As this is NOT a Registered Society , this range of the template has been suppressed as it requires the data you have entered in STEP 2

STEP 9 Set Up type of scrutiny - Audit or Accountant's Report or Exempt from independent scrutiny

This sheet is protected as there are hidden data elements - You cannot edit the data

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

*Pre commencement data
Registration & scrutiny
Trustees' Annual Report
Data to finalise the accounts*

This template is valid for the FRS102 2015 SORP as modified by the SORP for Charities

Scope of this step

*This is for a Registered Society in England & Wales
This is a Registered Society operating in England & Wales*

Purpose of this step

This step is for Registered Societies in England & Wales and gathers income & expenditure data and tailors the template accordingly.

What do I do in this step ?

- 1) Select the income levels of this Registered Society from the drop down list.
- 2) Select the text description you wish to use for officers or the committee
- 3) Confirm you have completed this step by entering 'Y' in the final blue cell. (This is a blue cell)

Data input section

As this is a Registered Society , you MUST choose any option from the drop down list

x Data not entered in Step 9

In all cases , the following step MUST be completed before you can proceed

STEP 10 Set Up type of scrutiny - Audit or Accountant's Report or Exempt from indepe

This sheet is protected as there are hidden data elements - You c

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

Pre commencement d

Registration & scrutin

Trustees' Annual Rep

Data to finalise the ac

This template is valid for the FRS102 2015 SORP as modified by the S

Scope of this step

Applies to all charities, both L

Purpose of this step

*To determine whether there is to be an audit and the type of audit in England c
and to gather income information which determines the level of scrutiny and*

What do I do in this step ?

- 1) in section A below, select the scrutiny levels of this charity by answering 'Y'
- 2) If you are prompted to do so, complete section B by answering 'Y' or 'N'. C
- 3) If you are prompted to do so, complete section C, by selecting the income
the grey cell below to reveal the drop down box. Otherwise, go straight to Data
- 4) Check that the data entered here is consistent with the size entered in Step
- 5) Confirm you have completed this step by entering 'Y' in the final blue cell.

Data input section

A. Testing to see if it is an audit - You MUST complete section A

HELP! [Details of the differences between Charities Act and Companies Act audits](#)

If any of the answers to the questions below are 'Y, the template will be

This blank section has been suppressed as it is not relevant to this charity

*For company charities, does the company exceed the Companies Act audit th
January 2016, the limits are the same as the small company definition but not*

*For company charities for periods commencing before 1st January 201
above*

COMPANIES ACT AUDIT TEST (2)

For company charities, have more than 10% of members required an audit for

CHARITIES LEGISLATION STATUTORY AUDIT TEST (1)

Is the gross income above £1000000

Check the data entered in Step 3 to ensure it is consistent with the entry above

CHARITIES LEGISLATION STATUTORY AUDIT TEST (2)

Has the CCEW required an audit?

CHARITIES LEGISLATION STATUTORY AUDIT TEST (3)

Do the gross assets exceed £3260000 AND gross income exceed £250000 pa

NON STATUTORY AUDIT TEST (1)

Does a donor require an audit?

NON STATUTORY AUDIT TEST (2)

Do the governing documents require an audit?

NON STATUTORY AUDIT TEST (3)

Have the trustees elected to have a voluntary audit?

NOTE: If you cannot answer Y to at least one of the above questions, then

Based on the above, the appropriate scrutiny level In England & Wales is:-

If CCEW have excused the charity from having an audit, then treat it as having income and complete the examination section below. If there is such an exemption what was the

Remember that is a legal requirement in England & Wales that, unless a charity has an audit OR to claim exemption from scrutiny, unless an audit is MANDATED if there is a minute.

Is there such an election on file?

B. Testing to see if it is an Independent Examination or whether

Based on your answers, this is NOT an audit, so proceed to answer the questions below. Select the income levels of this charity from the drop down list below. Place your

The Gross Income of the charity is more than £25000 pa and less than £100000 pa

Data Validation

You have selected a valid option for this step

Based on the data supplied, the appropriate report in England &

Have you correctly Set Up type of scrutiny - Audit or Accountant's Report
or Exempt from independent scrutiny? - 'Y' or 'N' - Default is 'N'

[Return to 'Home - ste](#)

Free Text area for this step, for comments and cross references to working pa

You have indicated that the step below has been satisfactorily completed

STEP 12 Set Up draft of the Trustees' Annual Report?

This sheet is protected as there are hidden data elements - You cannot edit

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

*Pre commencement d
Registration & scrutin
Trustees' Annual Rep
Data to finalise the acc*

This template is valid for the FRS102 2015 SORP as modified by the SORP

Scope of this step

This step applies to all

Purpose of this step

This step enables the Trustees' Annual Report (the TAR) to be drafted in complete

What do I do in this step ?

*Unlike other steps, i
Indeed, certain aspe*

1) Go to the TAR by clicking here

[Go to draft the TAR](#)

2) Confirm you have completed this step by entering 'Y' in the final blue cell. (

Have you correctly Set Up draft of the Trustees' Annual Report? - 'Y' or 'N' - Default is 'N'

Free Text area for this step, for comments and cross references to working papers



You have indicated that the step below has been satisfactorily completed

STEP 21 Established validity of appointment?

This sheet is protected as there are hidden data elements - You can

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

*Pre commencement d
Registration & scrutin
Trustees' Annual Rep
Data to finalise the acc*

This template is valid for the FRS102 2015 SORP as modified by the S

Scope of this step

Applies to all char

Purpose of this step

**This step is an aide memoire, to ensure that all the formalities have been prop
these matters have been overlooked. Some of the items covered are legal or p**

What do I do in this step ?

1) Answer all the questions

2) Confirm you have completed this step by entering 'Y' in the final blue box

Data input section

Ask yourself, are you acting as :-

- An accountant preparing the accounts for audit or examination by somebody else?
- An auditor under the Companies Act?
- An auditor under the Charities legislation?
- An auditor under some other requirement?
- An Independent Examiner? If so, have you confirmed you are using the version of ()?
- A Reporting accountant (either under Co-operative and Community Benefit Societies and Credit Unions Act 2010 or under the Companies Act 2006)?
- An accountant preparing accounts exempt from scrutiny?

Confirm that :-

- If relevant, you have sent out a suitable 'letter of clearance' request to the previous auditor, and they have confirmed they are not aware of any Money Laundering rules breaches
- You have on file an up to date letter of engagement appropriate to the nature of the appointment
- You have carried out suitable Money Laundering checks, and obtained a suitable acknowledgment from the client
- You have carried out appropriate independence checks
- That, if applicable, all the requirements of CC31 have been followed by the trustees
- That a minute has been approved by the board, and a copy is on your file, confirming your appointment
- That your file fully documents all matters relating to your appointment

Have you correctly Established validity of appointment? - 'Y' or 'N' - Default is 'N'

Free Text area for this step, for comments and cross references to working papers

You have indicated that the step below has been satisfactorily completed

STEP 22 Planned the assignment?

This sheet is protected as there are hidden data elements - You c

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

*Pre commencement d
Registration & scrutin
Trustees' Annual Rep
Data to finalise the acc*

This template is valid for the FRS102 2015 SORP as modified by the S

Scope of this step

Applies to all char

Purpose of this step

Audit regulations (for audits)/ CC32/OSCR Guidance (for examinations) and p

What do I do in this step ?

Carry out the required planning steps and record them in the working p

Confirm you have completed this step by entering 'Y' in the final blue c

Have you correctly Planned the assignment? - 'Y' or 'N' - Default is 'N'

[Go to Step 23](#)

Free Text area for this step, for comments and cross references to working papers



This step MUST be completed before you can proceed

STEP 23 Entered the Trial Balance?

This sheet is protected as there are hidden data elements - You cannot edit

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

*Pre commencement data
Registration & scrutiny
Trustees' Annual Report
Data to finalise the accounts*

This template is valid for the FRS102 2015 SORP as modified by the SORP

Scope of this step

This step applies to all

Purpose of this step

This step enters the prime data to the accounts, and will prepare the fir

What do I do in this step ?

1) Prepare an analysed trial balance from the accounting records of the any other bookkeeping system that produces a detailed Trial Balance. I

Instructions - key points for data entry:-

[HELP! How do you e](#)

*All entries in all columns on the Trial Balance require **debts** to be entered as You should only **enter** data in **blue** shaded cells, whether these are numbers There is a wealth of information and tips in the HELP files.*

Explanatory comments on how you enter data are shown throughout the

2) Go to the Trial Balance input datasheet by clicking the link below, e point after entering data by clicking on Return to step 23 (TB input), fro

[Go to Trial balance input](#)

3) Check the data validation section below.

4) As long as the Trial Balance balances, do not worry, at this stage, if

5) Confirm you have completed this step by entering 'Y' in the final blu

Data Validation

After entering the trial balance,check it balances by clicking the VT '12'

Have you correctly Entered the Trial Balance? - 'Y' or 'N' - Default is 'N'

Free Text area for this step, for comments and cross references to working pa

There is hidden data in this row - do not delete

You have indicated that the step below has been satisfactorily completed

STEP 24 Analysed prior year surplus by funds?

This sheet is protected as there are hidden data elements - You c

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

*Pre commencement d
Registration & scrutin
Trustees' Annual Rep
Data to finalise the ac*

This template is valid for the FRS102 2015 SORP as modified by the S

Scope of this step

*This step applie
year - ie if this is*

Purpose of this step

This step analyses prior year figures that were not analysed in the Trial Balance

*When you entered the Trial Balance, you entered **total** funds for the prior year in th
However, for some disclosures, and for funds to balance, analysis of balances in the
analyse the prior year total information you have entered in the trial balance to up
This will also update the Trial Balance funds data.*

What do I do in this step ?

- 1) Enter the required analysis over unrestricted, restricted and endowment fun
 - 2) Confirm you have completed this step by entering 'Y' in the final blue cell. I
-

~~All entries in all columns, the Trial Balance and the Balance Sheet are shown throughout the process. Explanatory comments on how you enter data are shown throughout the process. You should only enter data in blue shaded cells, whether these are numbers or text. All yellow shaded cells are still to be analysed. The figures showing as 'still to be analysed' are the entries you made to the Balance Sheet. There is a wealth of information and tips in the green comment boxes~~

- Methodology**
- a) If you had any revaluation of Fixed Assets last year, then
 - b) Check the total of A is now zero
 - c) Now analyse the total E, over the types of funds B,C and
 - d) Check the total of E is now zero
 - e) If you have analysed correctly, W should now be zero - V

Total of prior year

Still to be analysed ----->>>>	W	(16,106.12)
Unrestricted	B	66,572.06
Restricted	C	(68,720.78)
Total of prior year surplus in TB		(18,254.84)

[Go to funds section of the SOFA](#)

[Go to funds section of Balance Sheet](#)

ERROR in the row(s) above - The analysis has not been completed - 1

Have you correctly Analysed prior year surplus by funds? - 'Y' or 'N' - Default

[Go to Step 25](#)

Free Text area for this step, for comments and cross references to working papers

You have indicated that the step below has been satisfactorily completed

STEP 25 Set Up breakdown of income by donors etc

This sheet is protected as there are hidden data elements - You c

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

*Pre commencement d
Registration & scrutin
Trustees' Annual Rep
Data to finalise the ac*

This template is valid for the FRS102 2015 SORP as modified by the S

Scope of this step

***This step applie
indicate the data***

**Donations and leg
Income from char**

Purpose of this step

This step analyses the prime income data you entered to the TB, in ord

When you entered the Trial Balance, you entered various income categorie

The SORP requires details of material components of such items, and they

What do I do in this step ?

1) Read the 'Must read' section below.

MUST READ !!!!!

-Explanation and comments about the analys

[HELP! SORP 4.37 - Analysis of income](#)

HELP! [How do I enter the income?](#)

2) After reading instruction 2 to 7, you should use the link below to go to the ' what you should do when you return to this section.

3) When you have arrived at 'breakdown of income', check the links to both ca is no data to analyse, you can ignore that link.

4) Assuming you cannot ignore a link to a category of income,then, within eac that there is no data to analyse, you can ignore that link.

5) For each subcategory of income, enter data in the blue cells, until the 'still TB, less the amounts you have already analysed.

6) When you have fully analysed each subcategory, the figures you have analysed subcategory. That will bring you back to here.

7) Confirm you have completed this step by entering 'Y' in the final blue cell. I

IF IN THE COURSE OF DOING THIS ANALYSIS YOU FIND THAT SOME INCOME HAS B

[Go to breakdown of income section](#)

Data entry validation

Donations and legacies

Income from charitable funders

Have you correctly Set Up breakdown of income by donors etc - 'Y' or 'N' - De

[Go to Step 26](#)

Working section of Step 25

Breakdown of income to comply with para 4.37

Categories of Income to analyse

[CATEGORY 1\) Donations/legacies -This is REFERENCE A1 in the SORP](#)

[CATEGORY 2\) Charitable income from funders - This is REFERENCE A2 in the SORP](#)

Category 1- Analysis of donations and legacies to comply with para 4.37

The following links take you to the individual analysis sections:-

[Donations and gifts from individuals](#)

[Legacies receivable](#)

[Revenue grants from government and public bodies](#)

[Revenue grants and donations from non public bodies](#)

[Sponsorship](#)

[Donated goods and services](#)

[Capital grants from government and public bodies](#)
[Capital grants from non public bodies](#)
[Spare heading- replace with text -may require detailed analysis](#)
[Spare heading- replace with text -may require detailed analysis](#)

Current year

Unrestricted Funds

£

Heading A1-1, from the Trial Balance :-

There is data still to analyse in this section in STEP 25 amounting to £ 326443.8

Donations and gifts from individuals

[Return to donations & gifts](#)

Balance still to be analysed- all entries on this row should be nil when the analysis is complete

178,958.00

Small donations individually less than £1000

Gift aid donation from subsidiary undertaking

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

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Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

When it says
'on the
analysis Step
25', it means
enter the
donor name
on these blue
rows.

-

Total

178,958.00

These details will transfer to the final accounts

These details will

[Return to top of donation analysis](#)

[Return to main analysis headings](#)

Unrestricted Funds

£

Heading A1-2, from the Trial Balance :-

You can ignore this section as there is no further data to analyse - go to next section of this

Legacies receivable

[Return to legacies in DetailPL2](#)

Balance still to be analysed- all entries on this row should be nil when the analysis is complete

-

Small legacies individually less than £1000

-

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

When it says
'on the
analysis Step
25', it means
enter the
donor name

Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25

donor name
on these blue
rows.

Total

-

These details will transfer to the final accounts

These details will

[Return to top of donation analysis](#)

[Return to main analysis headings](#)

Unrestricted Funds

£

Heading A1-3, from the Trial Balance :-

You can ignore this section as there is no further data to analyse - go to next section of this

[Return to public revenue](#)

Revenue grants from government and public bodies

Balance still to be analysed- all entries on this row should be nil when the analysis is complete

-

Small grants individually less than £1000

Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
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Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25

When it says
'on the
analysis Step
25', it means
enter the
donor name
on these blue
rows.

Total

-

These details will transfer to the final accounts

These details will

[Return to top of donation analysis](#)

[Return to main analysis headings](#)

Current year

Unrestricted Funds

£

Heading A1-4, from the Trial Balance :-

You can ignore this section as there is no further data to analyse - go to next section of this

[Return to non public revenue](#)

Revenue grants and donations from non public bodies

Balance still to be analysed- all entries on this row should be nil when the analysis is complete

-

Small grants individually less than £1000

Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
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Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25

Total

These details will transfer to the final accounts

[Return to top of donation analysis](#)

When it says
'on the
analysis Step
25', it means
enter the
donor name
on these blue
rows.

These details will

[Return to main analysis headings](#)

Current year

Unrestricted Funds

£

Heading A1-6, from the Trial Balance :-

You can ignore this section as there is no further data to analyse - go to next section of this

[Return to sponsorship](#)

Sponsorship

Balance still to be analysed- all entries on this row should be nil when the analysis is complete

Small sponsorship gifts individually less than £1000

Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
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Enter name of donor on the analysis Step 25

Total

These details will transfer to the final accounts

[Return to top of donation analysis](#)

When it says
'on the
analysis Step
25', it means
enter the
donor name
on these blue
rows.

These details will

[Return to main analysis headings](#)

Current year

Unrestricted Funds

£

Heading A1-7, from the Trial Balance :-

You can ignore this section as there is no further data to analyse - go to next section of this

[Return to donated go](#)

Donated goods and services

Balance still to be analysed- all entries on this row should be nil when the analysis is complete

Small gifts individually less than £1000

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

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Enter name of donor on the analysis Step 25

Total

These details will transfer to the final accounts

When it says
'on the
analysis Step
25' , it means
enter the
donor name
on these blue
rows.

These details will

[Return to top of donation analysis](#)

[Return to main analysis headings](#)

Current year

Unrestricted Funds

£

Heading A1-8, from the Trial Balance :-

You can ignore this section as there is no further data to analyse - go to next section of this

[Return to public capit](#)

Capital grants from government and public bodies

Balance still to be analysed- all entries on this row should be nil when the analysis is complete

Small grants individually less than £1000

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

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Enter name of donor on the analysis Step 25

Total

These details will transfer to the final accounts

When it says
'on the
analysis Step
25' , it means
enter the
donor name
on these blue
rows.

These details will

[Return to top of donation analysis](#)

[Return to main analysis headings](#)

Current year

Unrestricted Funds

£

Heading A1-9, from the Trial Balance :-

You can ignore this section as there is no further data to analyse - go to next section of this

[Return to non public](#)

Capital grants from non public bodies

Balance still to be analysed- all entries on this row should be nil when the analysis is complete

Small grants individually less than £1000

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

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Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Total

These details will transfer to the final accounts

These details will

[Return to top of donation analysis](#)

[Return to main analysis headings](#)

Current year

Unrestricted Funds

£

Heading A1-10, from the Trial Balance :-

You can ignore this section as there is no further data to analyse - go to next section of this

[Return to 'spare head](#)

Spare heading- replace with text -may require detailed analysis

Balance still to be analysed- all entries on this row should be nil when the analysis is complete

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

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Enter name of donor on the analysis Step 25

When it says
'on the
analysis Step
25' , it means
enter the
donor name
on these blue
rows.

Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25

Total

These details will transfer to the final accounts

These details will

[Return to top of donation analysis](#)

[Return to main analysis headings](#)

Current year

Unrestricted Funds

£

Heading A1-11, from the Trial Balance :-

You can ignore this section as there is no further data to analyse - go to next section of this

[Return to 'spare heading'](#)

Spare heading- replace with text -may require detailed analysis

Balance still to be analysed- all entries on this row should be nil when the analysis is complete

Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
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Enter name of donor on the analysis Step 25

When it says
'on the
analysis Step
25', it means
enter the
donor name
on these blue
rows.

Total

These details will transfer to the final accounts

These details will

[Return to top of donation analysis](#)

[Return to main analysis headings](#)

Category 2 - Analysis of Charitable income from funders to comply with para 4.37

The data in this section has been

The following links take you to the individual analysis sections:-

[Contractual payments from public bodies to fund charitable activities](#)

[Performance related grants from public bodies to fund charitable activities](#)

[Contractual payments from non public bodies to fund charitable activities](#)

[Performance related grants from non public bodies to fund charitable activities](#)

[Spare heading- to be analysed - replace with text](#)

[Return to 'Home - step summary'](#)

[Return to top of break](#)

Current year

Unrestricted Funds

£

Heading A2(b) - 1, from the Trial Balance :-

You can ignore this section as there is no further data to analyse - go to next section of this

Contractual payments from public bodies to fund charitable activities

Balance still to be analysed- all entries on this row should be nil when the analysis is complete

Small payments individually less than £1000

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

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Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Total

These details will transfer to the final accounts

When it says
'on the
analysis Step
25', it means
enter the
donor name
on these blue
rows.

These details will

[Return to top of analysis of charitable income](#)

[Return to main analysis](#)

[Go to Step 25](#)

Current year

Unrestricted Funds

£

Heading A2(b) - 2, from the Trial Balance :-

You can ignore this section as there is no further data to analyse - go to next section of this

Performance related grants from public bodies to fund charitable activities

Balance still to be analysed- all entries on this row should be nil when the analysis is complete

Small grants individually less than £1000

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

Enter name of donor on the analysis Step 25

When it says
'on the
analysis Step
25', it means
enter the
donor name
on these blue

Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25

Total

These details will transfer to the final accounts

[Return to top of analysis of charitable income](#)

[Go to Step 25](#)

rows.

These details will

[Return to main analysis](#)

Current year

Unrestricted Funds

£

Heading A2(b) - 3, from the Trial Balance :-

You can ignore this section as there is no further data to analyse - go to next section of this

Contractual payments from non public bodies to fund charitable activities

Balance still to be analysed- all entries on this row should be nil when the analysis is complete

Small payments individually less than £1000

Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
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Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25

Total

These details will transfer to the final accounts

[Return to top of analysis of charitable income](#)

[Go to Step 25](#)

When it says
'on the
analysis Step
25', it means
enter the
donor name
on these blue
rows.

These details will

[Return to main analysis headings](#)

Current year

Unrestricted Funds

£

Heading A2(b) - 4, from the Trial Balance :-

You can ignore this section as there is no further data to analyse - go to next section of this

Performance related grants from non public bodies to fund charitable activities

Balance still to be analysed- all entries on this row should be nil when the analysis is complete

Small grants individually less than £1000

Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
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Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25

Total

These details will transfer to the final accounts

[Return to top of analysis of charitable income](#)

[Go to Step 25](#)

When it says
'on the
analysis Step
25' , it means
enter the
donor name
on these blue
rows.

These details will

[Return to main analysis headings](#)

Current year

Unrestricted Funds

£

Heading A2(b) - 5, from the Trial Balance :-

You can ignore this section as there is no further data to analyse - go to next section of this

Spare heading- to be analysed - replace with text

Balance still to be analysed- all entries on this row should be nil when the analysis is complete

Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
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Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25
Enter name of donor on the analysis Step 25

Total

These details will transfer to the final accounts

[Return to top of analysis of charitable income](#)

When it says
'on the
analysis Step
25' , it means
enter the
donor name
on these blue
rows.

These details will

[Return to main analysis headings](#)

Free Text area for this step, for comments and cross references to working pa

STEP 26 Selected the modules of the SORP?

This sheet is protected as there are hidden data elements - You can't edit this sheet

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

Pre commencement disclosures

Registration & scrutiny

Trustees' Annual Report

Data to finalise the accounts

This template is valid for the FRS102 2015 SORP as modified by the SORP

Scope of this step

This step applies to all charities

Purpose of this step

HELP! [Explanatory Comment and guidance- Why are the questions in this step being asked?](#)

The FRS102 SORP is modular. Certain 'core modules' apply to every charity. Certain modules can be automated and tailored to the various facets of the charity.

The selection of appropriate modules is a process that is **required** by the SORP. Many of the non core modules will not be applicable, so the default is set as 'no'.

When you entered the Trial Balance, you entered various income categories, such as

The SORP requires details of material components of such items, and they require

What do I do in this step ?

In this step, you indicate below which of the **non** core modules apply in this

You can always come back and amend your answers subsequently, but you

Confirm you have completed this step by entering 'Y' in the final blue cell

SORP Module no	Scope of module	Criteria for applying module You should look at the
----------------	-----------------	--

16	Presentation and disclosure of grant making policies	Were any grants to
----	--	--------------------

17	Retirement benefits	Are there any pension schemes or defined
18	Accounting for heritage assets	Are there any herita
19	Funds held on behalf of third parties	Were any funds or a on behalf of third pa HELP! See Clarificati
21	Accounting for social investments	Are there any social ir
22	Accounting for charities pooling funds for investment	Are there any pooler HELP! - See Clarifica
23	Overview of charity combinations	Are there any branch charity a member of

Based on the answer 'N' above, you do not need to complete modules

24	Accounting for groups and the preparation of consolidated accounts	Is the charity a merr
25	Branches, linked or connected charities and joint operations	Does the charity ha connected with ano
26	Charities as subsidiaries	Is the charity a subs
27	Charity mergers	Has the charity been HELP! - See Clarifica

28	Accounting for associates	Does the charity have long term influence
29	Accounting for joint ventures	Is the charity involved

Conclusion of this step

Have you correctly Selected the modules of the SORP? - 'Y' or 'N' - Default is

Free Text area for this step, for comments and cross references to working papers

STEP 27 Set up Activity Analysis parameters?

This sheet is protected as there are hidden data elements - You cannot edit

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

*Pre commencement disclosures
Registration & scrutiny
Trustees' Annual Report
Data to finalise the accounts*

This template is valid for the FRS102 2015 SORP as modified by the SORP

Scope of this step

***This step applies
required to decide***

Even if activity analysis is

Purpose of this step

When you entered the Trial Balance, you entered various income categories, such as

The FRS102 SORP requires reporting based on activities for larger charities.
The SORP requires details of material components of such items, and they require

*This template permits activity reporting, but **first** you must decide (if you are*

*If you choose to have activity accounting **or if you must use it**, then you have to do so, even if you have **not** chosen activity analysis, although you will not then do*

You may set up to 6 charitable activities and 6 other activities (but most of them

***You can always come back and amend your answers subsequently, but
ADJUSTMENTS HERE.***

Remember autohide will not work on this worksheet as it is protected

What do I do in this step ?

1) You **MUST READ** the link below -Explanation and comments about the analysis

HELP! [Explanations and comments about activity analysis](#)

2) Fill in the information required in the blue cells below

3) Confirm you have completed this step by entering 'Y' in the final blue cell. I

This is :- This is a SMALL charity as defined and you have the option whether to

Important practical note for small charities - see Help file

Do you wish to prepare accounts based on activity analysis ?

Regardless of whether you have chosen activity analysis or not, you should

Charitable Activities

HELP! [Structure of SOFA - Activity analysis](#)

Enter exactly as you want the description to appear in the accounts

Activity

1 Primary purpose and ancillary trading1

Activity

2 Primary purpose and ancillary trading2

Activity

3 Charitable activity 1

Activity

4 Charitable activity 2

Activity

5 Other charitable activities

Activity

6 Grant Making

Activities defined as other trading activities by the SORP

Enter exactly as you want the description to appear in the account

Activity	1 Fundraising activities
Activity	2 Non charity Trading Activity 1
Activity	3 Non charity Trading Activity 2
Activity	4 Non charity Trading Activity 3
Activity	5 Other non charitable activities
Activity	6 Governance costs

Comment from Sorpaid

A later step will allow for analysis of financial figures based on the activities you have entered. Information can be extracted from the books and records.

In many cases, this information is gleaned from management accounts.

Have you correctly Set up Activity Analysis parameters? - 'Y' or 'N' - Default is 'N'

[DetailPL1](#)

Free Text area for this step, for comments and cross references to working papers

As a small charity, you **MUST** use Step 30

STEP 30 Reallocated overheads when activity analysis not used

This sheet is protected as there are hidden data elements - You c

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

*Pre commencement d
Registration & scrutin
Trustees' Annual Rep
Data to finalise the ac*

This template is valid for the FRS102 2015 SORP as modified by the S

Scope of this step

This step applies ON

Purpose of this step

This is ONLY for charities not using activity analysis - other charities shoul

*As you have not completed the analysis by activity, as you have said you do
cost' that actually relate to other categories of expense. If you had carried o
reallocation.*

You can either do this here, or you can do it manually on Detail2 if you prefe

You should prepare a working paper and place it on file showing how you ha

*You do **NOT** have to do this reallocation, if you do not wish to do so, but in n*

In the accounting policies note, you will be required to explain in narrative

What do I do in this step ?

Note - This step can be modifi

1) The matrix below shows at part A the amounts of expenditure alloca

2) You may reallocate all or part of these costs, in Part B, to :-

To charitable tradi

*To grant making c
To costs of raising
To non charitable*

by entering the relevant amounts in the appropriate fund column, in the

3) Sections C and D show the revised figures which will be carried forward

4) This is not relevant for this charity

5) If you have autohide on, you should Re-evaluate autohide to reveal the

6) Confirm you have completed this step by entering 'Y' in the final blue

[Return to 'Home - step summary'](#)

[Link to manual input](#)

Only enter data in BLUE cells

A. Before reallocation

Total of support costs allocated from the Trial Balance to costs of charitable activities

B. Costs included above that relate to other categories and require reallocation :-

To charitable trading costs

To grant making costs

To costs of raising funds

To non charitable costs

C. Total of charitable activity costs now reallocated

D. Revised costs of charitable activities after reallocation

The rows below do not apply and have been suppressed

If you are using this step because you have been advised to do so to correct an error when using activities

a) You will sometimes not need to make an entry to costs of raising funds above to correct

b) You will not normally need to make an entry in the comparative figures above to correct a

Experiment with the figures and see what is the error result.

[Return to 'Home - step summary'](#)

Have you correctly Reallocated overheads when activity analysis not used - 'Y' or 'N' - Default

Free Text area for this step, for comments and cross references to working papers



STEP 31 **Analysed funds transfers?**

This sheet is protected as there are hidden data elements - You cannot edit

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

Pre commencement d

This template is valid for the FRS102 2015 SORP as modified by the SORP

Scope of this step

This step applies to ALL charities

Purpose of this step

To enter any transfers between funds

What do I do in this step ?

Note - This step can be modified

If there are NO transfers between funds of any kind, you can ignore this step.

Helpful comment :- the description below may seem complicated, but it is not. It is simply a way of ensuring that the total net assets in the funds are correct, with entries in the funds' accounts.

- 1) Review the matrix below, which will show those transfers that have already been entered.
- 2) If you are operating fixed asset funds, then allocate the figures in Section A to the total nets to zero in Section E. If you have already made entries in the TB do not enter them again.

HELP! [Clarification - Fixed asset funds](#)

[Capital grants and fixed asset funds](#)

- 3) Column V will show entries that have already been entered previously in the TB. The total net assets will be shown.

The totals still to be analysed should be reduced to nil by entering figures against the total net assets. Do not duplicate them here.

- 4) If you need to transfer funds to cover deficits, or for lawful reallocation, then enter the figures in the TB. Make sure the total nets to zero in Section E. If you have already made entries in the TB do not enter them again.
- 5) If you need to enter transfers for the prior year, then allocate the figures in the TB. Make sure the total nets to zero in Section E. If you have already made entries in the TB do not duplicate them here.
- 6) Check for any error messages. All transfers must equate to zero. If there are any errors, you will need to correct them.
- 7) For any of the columns where you have entered transfers, draft appropriate disclosures required to be entered into the notes at note 0. THIS IS ESSENTIAL as it is required by the SORP.

[Got to note 0 Details of transfers](#)

- 8) Confirm you have completed this step by entering 'Y' in the final blue cell. If you have not completed this step, you will be prompted to do so.

SECTION A - Memo only - only relevant if you are using Fixed Asset Funds

Total acquired in the year excluding revaluations	Total depreciated in the year
--	----------------------------------

Asset acquisitions - Total still analysed to be analysed below. As you enter transfers to fixed asset funds, this will reduce to zero

	T	U
A	-	-

The error message in the line below i
**VERIFIED - The transfers net out
hidden validation data**

If you are using Fixed Asset Funds, allocate the totals in columns T,U and AA above, in Sections B, C and D showing the required transfers to/from funds so that the totals in Section E for columns T,U and AA equal zero. If assets have been revalued, the revaluation will automatically be allocated to the appropriate fund so no entry for revaluation is needed in columns T,U or AA in Sections B, C or D below.

Only enter data in BLUE cells. Ensure EVERY column totals zero at Section E

Total acquired in the year excluding revaluations	Total depreciated in the year
--	----------------------------------

Fund name

IN ALL CATEGORIES, INCREASES IN FUNDS ARE POSITIVE AND DECREASES ARE NEGATIVE

SECTION B

T **U**
[Fund names may be entered by clicking here](#)

Unrestricted and designated funds:-

Unrestricted Revenue Funds	B1	
Unrestricted Revaluation Reserve	B2	-
Designated Revenue Funds	B3	
Designated Fixed Asset Funds	B4	

SECTION C

Restricted funds:-

[Fund names may be entered by clicking here](#)

Restricted Revenue funds and transfers- balance still to be analysed in note 14 - Enter in column V- MUST net to NIL

	C	
Restricted Fixed Asset Funds	C1	
Restricted Revaluation Reserve	C2	-
insert name of fund 1	C3	
insert name of fund 2	C4	
insert name of fund 3	C5	
insert name of fund 4	C6	
insert name of fund 5	C7	

insert name of fund 6	C8	
insert name of fund 7	C9	
insert name of fund 8	C10	
insert name of fund 9	C11	
Sundry other funds	C12	

SECTION E

Proofs in columns E to O should equal zero

-	-
---	---

Data validation

Fixed asset funds - if applicable
Transfers already entered to TB - correctly analysed
Lawful transfers and reallocations
Prior year transfers

For any errors indicated above, the analysis should be checked

You can review your work by turning Autohide ON and checking what i

Have you correctly Analysed funds transfers? - 'Y' or 'N' - Default is 'N'

[Go to Step 32](#)

Free Text area for this step, for comments and cross references to working pa

STEP 32 Entered key data for the accounts?

This sheet is protected as there are hidden data elements - You c

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

*Pre commencement d
Registration & scrutin
Trustees' Annual Rep
Data to finalise the ac*

This template is valid for the FRS102 2015 SORP as modified by the SC

Scope of this step

Applies to all charities, both L

Purpose of this step

To enter various accounting it

What do I do in this step ?

Note - This step can be repeat

1) Go to the Data worksheet and enter all the details of the auditor/examiner/a

2) Go to the Data worksheet and enter all the details of the items below, if rele

Percentage of turnover outside UK (required only for charitable comp
depreciation of assets held under finance leases & HP
compensation to past trustees for loss of office
Number of trustees to whom benefits accrued under money purchas
Freehold land & buildings if revalued amounts shown in trial balance

historical cost
 cumulative depreciation based on cost
 Net book value of plant and machinery included in fixed assets held
 Net book value of assets funded by restricted funds and where the c
 Secured bank loans included in creditors

3) Confirm you have completed this step by entering 'Y' in the final blue cell. (

Have you correctly Entered key data for the accounts? - 'Y' or 'N' - Default is 'N'

[Go to step 33](#)

Free Text area for this step, for comments and cross references to working pa

As a small charity, you should not use STEP 33 as you have chosen NOT to use activity ana

STEP 33 This does not apply. Go to STEP 34 This STEP does N

This sheet is protected as there are hidden data elements - You c

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

Pre commencement d
 Registration & scrutin
 Trustees' Annual Rep
 Data to finalise the ac

This template is valid for the FRS102 2015 SORP as modified by the S

STEP 34 Adapted the notes to the accounts?

This sheet is protected as there are hidden data elements - You cannot delete anything

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

*Pre commencement disclosures
Registration & scrutiny
Trustees' Annual Report
Data to finalise the accounts*

This template is valid for the FRS102 2015 SORP as modified by the SORP

Scope of this step

Applies to all charities, both LAR and non-LAR

Purpose of this step

To determine which notes to the accounts are required

Guidance for more efficient working

This template covers almost every possible disclosure requirement. The clientele. Many of the textual disclosures may be autohidden by deleting the text. To ensure you do not hide all the text notes that will never apply to your clientele, so that you do not on occasion overlook a rare disclosure that may apply - it is a question of the master template, you can use the entire template as a disclosure checklist

What do I do in this step ?

***Note - This step can be modified to suit your clientele
You can go to and fro from this step***

1) Ensure that autohide is turned OFF

2) Go to the notes index, using the link at the end of this instruction

While in the notes section, you should take the following actions

- 1) Ensure autohide is off, and using the links on the notes index, look at each note
- 2) Follow the instructions and guidance for each note. NEVER delete any text. Any deletions may inadvertently delete hidden formulae. There are controls to prevent this, and authorise you to delete a specific row.

3) Some notes include data derived from the Trial Balance and this is indicated at the head of each note. These may still require manual input and this should be obvious from the data derived from the TB, and the notes.

4) Some notes do not depend on data derived from the Trial Balance. These notes are relevant or not. This will be indicated at the head of each note as 'relevant' or 'not referenced to the SOFA or the Balance Sheet'

Those notes which are automatically picked up from the TB and require no manual input to the text, are marked 'AUTO'. Those that are not automatically picked up require manual input.

For fuller details see the help file .

5) Some notes will have no numbers or text in them . These should be deleted.

6) Some notes may need you to enter specific numbers or text. Follow the guidance.

7) Some notes that are not relevant may require you to delete text from the notes. **Follow the guidance and refer to 'How do I hide and unhide notes'**

8) Pay particular attention to the disclosures and accuracy of the fund balances. Also, manually check the stocks and work in progress note 0 has been completed.

9) If you require any bespoke notes then draft them

10) You can review your work by turning Autohide ON and checking what is revealed or hidden.

Any deletions may inadvertently delete hidden formulae. There are controls to prevent this and authorise you to delete a specific row.

[Click to go to top of the notes index](#)

11) You can return to this step at any stage, and you should do so in the final review.

12) Confirm you have completed this step by entering 'Y' in the final review.

Data Validation

You can review your work by turning Autohide ON and checking what is revealed or hidden.

A review of the balances still to be analysed should show NIL in every case - if not, return to the related step, and carry out the required actions. DO NOT ENTER ANY DATA.

Note

Revaluation gains/losses - Note 0

Actuarial gains- Note 0

Trustees' remuneration- Note 0

Trustees' remuneration - NIC - Note 0

Trustees' pension- Note 0

Trustees' benefits- Note 0

Trustees' expenses - Note 7

Unrestricted deferred income - Note 0
Restricted deferred income - Note 0
Changes in restricted funds - Note 13 - DO NOT ADJUST NOTE 65 - SEE NOTE 6
Changes in restricted funds - Note 14
Balance sheet - unanalysed prior year revenue funds
Balance sheet - unanalysed prior year revaluation funds

Sum of differences still to analyse

Have you correctly Adapted the notes to the accounts? - 'Y' or 'N' - Default is

[Go to Step 35](#)

Free Text area for this step, for comments and cross references to working pa

STEP 35 Determined which accounting policies to hide?

This sheet is protected as there are hidden data elements - You can't edit it

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

*Pre commencement disclosures
Registration & scrutiny
Trustees' Annual Report
Data to finalise the accounts*

This template is valid for the FRS102 2015 SORP as modified by the SORP

Scope of this step

Applies to all charities, both LAR and non-LAR

Purpose of this step

To determine which accounting policies to hide

Guidance for more efficient working

This template covers almost every possible disclosure requirement. The template also allows you to hide the textual disclosures may be autohidden by deleting the text and leaving the text box empty. This will allow you to apply to your clientele, so that you have a 'master lite' template that will involve less of a question of balance and risk, as to whether you make your master template less complex. This will eliminate the need for using such a checklist.

HELP! [How do I hide and unhide policies?](#)

What do I do in this step ?

**Note - This step can be modified
You can go to and fro from this step**

1) Ensure that autohide is turned OFF

2) Go to the accounting policies index, using the link at the end of this instruction

While in the accounting policies section, you should take the following actions (to the left of the table)

- 1) For those accounting policies that clearly do not apply (for example, intangible assets), then follow the instructions in :-**
- 2) Go through the notes and explanations attached to the remaining policies by clicking the links in the lists above, and decide whether they need to be hidden**

or not. For those that do not need to be disclosed, then suppress them and following the instructions in the help file

3) The remaining policies are ones that will need to be disclosed. For each policy attached to each policy and edit the text appropriately, and make sure each policy has not been hidden inadvertently or by default. Also follow the guidance attached to each policy.

4) If you require any bespoke accounting policies then draft them

5) *You can review your work by turning Autohide ON and check*

[Click to go to top of the accounting policies index](#)

3) You can return to this step at any stage, and you should do so in the final review

4) Confirm you have completed this step by entering 'Y' in the final blue cell. If

Data Validation

You can review your work by turning Autohide ON and checking what is revealed on the

Have you correctly Determined which accounting policies to hide? - 'Y' or 'N'

[Go to Step 36](#)

Free Text area for this step, for comments and cross references to working papers

STEP 36 **Determined if an Income & Expenditure ac is required?**

This sheet is protected as there are hidden data elements - You c

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

*Pre commencement d
Registration & scrutin
Trustees' Annual Rep
Data to finalise the ac*

This template is valid for the FRS102 2015 SORP as modified by the S

Scope of this step

This step is mandatory for all cha

Purpose of this step

*To determine wheth
and, for all charitie*

What do I do in this step ?

HELP! [Good practice](#)

1) You can ignore 1) as it does not apply in this case - go straight to a

2) Review the message below:-

(the detailed work

The validation message is:-

Overall, on both t

and therefore the action required is:-

**As the message al
or 'N' in the blue c**

Do you wish to prepare an Income & Exp

There is hidden data in this row - do not dele

3) Confirm you have completed this step by entering 'Y' in the final blu

Data validation

Items in the SOFA that should not be in an Income and Expenditure acc

Public sector capital grants
Private sector capital grants
Unrealised actuarial gains
Unrealised gains on investments
Unanalysed actuarial gains
Total

The first test is whether there is any income in the SOFA that should no

On the first test, there is no need to prepare an Income & Expenditure

Items not disclosed in the SOFA that are required in an Income and Exp

Interest receivable
Interest payable

The second test is whether there is any interest payable or receivable

On the second test, there is no need to prepare an Income & Expenditu

may do so if you wish

Completion of the step - instructions on how to proceed, based o

Instructions on how to include/exclude an Income and Expenditure acc

Before following the instructions below, ensure autohide is OFF

- A You have elected to include an Income & Expenditure account, so You MUST
- After following the instructions ignore point B and go to point C

To ensure the Income and Expenditure account is *included* in the printed account, you must ensure that the account is included in the printed account to *include* all the rows to the bottom of the Income and Expenditure account.

- B point A instead

To ensure the Income and Expenditure account is *excluded* in the printed account, you must ensure that the account is excluded in the printed account to *exclude* all the rows to the bottom of the Income and Expenditure account.

After following the instructions above, you may, if you wish, turn autohighlight on.

- C Have you correctly Determined if an Income & Expenditure account is required? - "Yes"

[Go to Step 37](#)

Free Text area for this step, for comments and cross references to working papers.



STEP 37 Analysed items on Detail PL2 and Detail PL1

This sheet is protected as there are hidden data elements - You c

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

*Pre commencement d
Registration & scrutin
Trustees' Annual Rep
Data to finalise the ac*

This template is valid for the FRS102 2015 SORP as modified by the S

Scope of this step

Applies to all charities, both L

Purpose of this step

To review/analyse those items

What do I do in this step ?

1) Ensure that autohide is turned OFF

2) Follow the instructions and guidance for each note. NEVER delete rows, or

*Any deletions may inadvertantly delete hidden formulae. There are one or two
this, and authorise you to delete a specific row.*

3) View DetailPL2 on the screen. Go to the index of the notes numbered 69 to

*4) Some notes include data derived from the Trial Balance and are linked to fig
head of each note. These may still require some data to be entered, but if the i
derived from the TB, and the notes will not autohide if there is relevant data.*

*5) Some notes do not depend on data derived from the Trial Balance and will I
relevant or not. This will be indicated at the head of each note by 'MANUAL Su
to the SOFA'*

Those notes which are automatically picked up from the TB and require no action, other
to the text, are marked 'AUTO'. Those that are not automatically picked up from the tex
For fuller details see the HELP files. [HELP! AUTO/MANUAL - an effectiv](#)

*6) In note 70 , 72 and 79, check to see that ALL of the rows in red titled 'Balanc
next to the note and complete the analysis.*

- 7) In all notes 69 to 83 , check to see that all the description headings are as y
- 8) Review the data validation section below to check that everything has been
- 9) **AS YOU ARE NOT PREPARING ACTIVITY ACCOUNTS, you do not need to repeat this process for Detail!PL1**
- 10) Confirm you have completed this step by entering 'Y' in the final blue cell.
-

Data Validation

You can review your work by turning Autohide ON and checking what i

A review of the balances still to be analysed should show NIL in every case - i to Step 25, and carry out the analysis. DO NOT ENTER ANY DATA IN NOTES 7

Note

Donations & Gifts from individuals - Note 16
Legacies Receivable - Note 16
Public revenue grants - Note 16
Non public revenue grants - Note 16
Sponsorship - Note 16
Donated goods and services - Note 16
Public capital grants - Note 16
Non public capital grants - Note 16
Spare heading- replace with text -may require detailed analysis - Note 16
Spare heading- replace with text -may require detailed analysis - Note 16
Public contractual payments - Note 16
Public performance related payments - Note 16
Non public contractual payments - Note 16
Non public performance related payments - Note 16
Spare heading- to be analysed - replace with text - Note 16
Grant making - Note 0
Detail !PL1

Sum of differences still to analyse

Have you correctly Analysed items on Detail PL2 and Detail PL1 - 'Y' or 'N' - D

[Go to Step 39](#)

Free Text area for this step, for comments and cross references to working pa



STEP 38 Formatted the prior period SOFA?

This sheet is protected as there are hidden data elements - You c

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

*Pre commencement d
Registration & scrutin
Trustees' Annual Rep
Data to finalise the acc*

This template is valid for the FRS102 2015 SORP as modified by the S

Scope of this step

Applies to all charities, both L

Purpose of this step

To analyse prior period funds

What do I do in this step ?

- 1) Ensure that autohide is turned OFF**
- 2) Read 'How do I ?' to the right of this guidance. This is an entirely ne
ou to analyse the total column of the prior year**
- 3) if EVERY entry in last year was unrestricted, then you need do nothi
will appear on the main SOFA saying that all prior year transactions we**

- 4) Because there are multiple autohide options, you may have to manu
- 5) Follow the instructions in 'How Do I?' at a late stage in the productio and you will have to manually insert data if you wish to revise the figur it should be a simple matter of getting the right figures.

Data Validation

You can review your work by turning Autohide ON and checking what is revealed on th

Have you correctly Formatted the prior period SOFA? - 'Y' or 'N' - Default is 'N

[Go to Step 39](#)

Free Text area for this step, for comments and cross references to working pa



STEP 39 Prepared a cash flow statement?

This sheet is protected as there are hidden data elements - You c

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

*Pre commencement d
Registration & scrutin
Trustees' Annual Rep
Data to finalise the ac*

This template is valid for the FRS102 2015 SORP as modified by the S

Scope of this step

This step is OPTIONAL for all SM

IMPORTANT NOTE !!!!!

For accounting periods commen

The SORP requires you to produce a cash flow only if you are a

***The default setting on this template is 'CASH FLOW ON', but MA
Properties***

**The SORP does not require you to produce a cash flow, and we
even though it is permitted by the SORP**

*If you choose not to prepare a cash flow statement, remember a
Deselecting sheet 'CF'*

Either:- decide to prepare a cash flow statement or not. If not, do

Or, instead, you should now go to the Cash Flow Statement, as

As a cash flow statement is optional, you should

Do you want an optional Cash Flow Statement?

Purpose of this step

To prepare a Cash Flow Statement

What do I do in this step ?

HELP! [The SORP requires you to produce a cash flow - Click for details](#)

HELP! [Manual input of data to the template](#)

HELP! [Automation, verification and alterations to template](#)

*The contents of the cash flow statement are automated so far as
to the template that are not tracked 100% by this template.*

*In addition, some of the information required cannot be computed
This is because it requires information for opening balances and
Such information has to be entered manually.*

*As a result of the above, you should review the figures very carefully
to ensure they are correct, and be prepared to manually alter the*

*The data verification messages should assist but may not cover
so this section may require some basic accountancy work.*

You should prepare the statement with autohide off, and then re

[Click to go to the Cash Flow Statement](#)

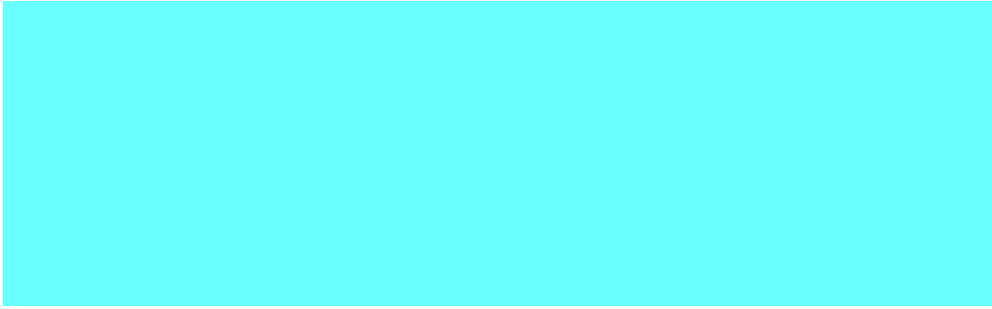
Data Validation

You can review your work by turning Autohide ON and checking what is revealed.

Have you correctly Prepared a cash flow statement? - 'Y' or 'N' - Default is 'N'

[Go to Step 40](#)

Free Text area for this step, for comments and cross references to working papers



This sheet is protected as there are hidden data elements - You c

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

*Pre commencement d
Registration & scrutin
Trustees' Annual Rep
Data to finalise the ac*

This template is valid for the FRS102 2015 SORP as modified by the S

Scope of this step

Applies to all charities, both LAR

Purpose of this step

To format the pages and settings

What do I do in this step ?

Do not worry about

For more details on what to do in this section, review the links below and to th

HELP! [Handling text in the templates](#)

HELP! [Inserting/correcting page numbers in cross references and printed output](#)

HELP! [Page break manipulation](#)

HELP! [Resizing rows to remove blank text or make text visible.](#)

1) Ensure that autohide is turned ON

2) Check that the font size is appropriate - the default is Arial 10, which should be the size of text. You should also check the page settings, to see that the page

3) Using the 'Excel page break preview' command, view all the accounts on th

4) If any lines of text have a row height that is too big or too low, then modify t the left hand side of the screen.

This may often be required when the text you have entered is different in size

5) if there are any superfluous blank lines, then if there is a message saying th change the row height to zero, using the Excel row height command.

6) If, for aesthetic reasons, you require to insert some extra blank lines, then c command.

7) If there are any text boxes (NOT text rows) that appear to be intersected by

8) In most cases the default page setup parameters will be appropriate. However to set the print area and print size using the Excel Page setup commands. If y are incorrect.

9) Having checked all the above matters, now you can set the page breaks, us

10) On some versions of Excel, it sometimes happens that the pages print with size under (2) above), then often the problem can be overcome by simply saving

11) You can return to this step at any stage, and you should do so in the final

12) Confirm you have completed this step by entering 'Y' in the final blue cell b

Data Validation

You can review your work by turning Autohide ON and checking what is revealed on th

Have you correctly Formatted pages and page breaks? - 'Y' or 'N' - Default is '

[Go to Step 41](#)

[Return to 'Home - ste](#)

Free Text area for this step, for comments and cross references to working pa

STEP 41 **Set report data for printing eg pages etc?**

This sheet is protected as there are hidden data elements - You c

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

*Pre commencement d
Registration & scrutin
Trustees' Annual Rep
Data to finalise the ac*

This template is valid for the FRS102 2015 SORP as modified by the S

Scope of this step

Applies to all charities, both LAR

Purpose of this step

To set various parameters for pri

What do I do in this step ?

Note - This step can be repeated

- 1) Ensure that autohide is turned ON **HELP!** [Sizing text/Im](#)
- 2) Using the 'VT print preview' command, view all the accounts on the screen.
- 3) Go to the Data worksheet and enter all the page numbers as prompted
- 4) Enter the signing off details. Make sure all are completed.
- 5) Go the scrutiny report (auditor's report, examiner's report, accountant's rep
the help files below.

HELP! - [Finalising the scrutiny report](#)

- 6) Confirm you have completed this step by entering 'Y' in the final blue cell be

Have you correctly Set report data for printing eg pages etc? - 'Y' or 'N' - Defa

[Go to Step 42](#)

Free Text area for this step, for comments and cross references to working pa



STEP 42 Reviewed/ Printed off the accounts for signature?

This sheet is protected as there are hidden data elements - You c

This FRS102 template is for ALL SIZES of charity operating in England

The current status of the steps process :-

*Pre commencement d
Registration & scrutin
Trustees' Annual Rep
Data to finalise the acc*

This template is valid for the FRS102 2015 SORP as modified by the S

Scope of this step

Applies to all charities, both LAR

Purpose of this step

To print off the accounts for final

What do I do in this step ?

Note - This step can be repeated

- 1) Ensure that autohide is turned OFF
- 2) Check the error summary at the top of each worksheet - If the template has see the HELP files for further details
- 3) Using the 'VT print preview' command, view all the accounts on the screen. will be meaningless. Do not worry about this. Verify that all steps have been c
- 4) Exit from print preview. Revisit any steps that require amendment or further
- 5) Ensure that autohide is turned ON
Revisit any steps that require amendment or further work
- 6) Using the 'VT print preview' command, view all the accounts on the screen.
Revisit any steps that require amendment or further work. Exit from print pr
- 7) When happy that all is correct, use the 'VT print ' command to print a hard c
- 8) FOR CHARITIES THAT ARE MEDIUM OR SMALL COMPANIES

This template is fully compliant with the requirements relating to small compa it contains a number of the more basic disclosure requirements required for n templates for medium or large companies should be first to provide a draft ba requirements, and then secondly check this draft, either to confirm that the d final version (say in Word) , having regard to specific Companies Act disclosure to the particular charity for whom accounts are being prepared.

It may be that in many cases, no additional work is required, and the template medium and large companies the use of a disclosure check list is essential.

If this process is done almost at the finalisation stage, then there should not b a final set of accounts using a Companies Act disclosure checklist. For a com

- 9) Prepare all letters of representation, approval letters, and letters of commer
- 10) Confirm you have completed this step by entering 'Y' in the final blue cell.
- 11) The assignment is now finalised.

Have you correctly finalised the assignment?

N

Free Text area for this step, for comments and cross references to working pa

This rows below here should not be deleted or modified, and no rows or columns sh
All cells in this section are locked and prohibited for use

preparing a set of FRS102 SORP (2016 update) compliant accounts

an only enter data in the blue shaded cells

[THOUT endowment funds](#)

t data	WARNING ! The job CANNOT be progressed until this step has been completed
tiny data	WARNING ! The job CANNOT be progressed until this step has been completed
Report Data	This section has been completed
accounts	This section has been completed

DRP bulletin, February 2016

HELP! STEP 1

ities, both LARGE and SMALL in England & Wales

[Return to 'Home -](#)

properties in the VT utility :-

comparatives should be disclosed

tional for small charities- Company number (if required)

a default to 'Generic' Report. If you do alter this, then you will not generate the correct audit or

s than £500,000)

ancing on or after 1st January 2016, and you do not wish to include a cash flow statement, this
properties box.

ies box to ensure the cash flow statement is included in the accounts.

cell. Until you are able to enter 'Y' you should not proceed.

fault is 'N' Y When you have entered 'Y', you have completed this step and can pro

[Goto step 2](#) [Return to 'Home -](#)

ipers

above, I have completed my examination: and can confirm that:-

[THOUT endowment funds](#)

t data	WARNING ! The job CANNOT be progressed until this step has been complete
tiny data	WARNING ! The job CANNOT be progressed until this step has been complete
port Data	This section has been completed
accounts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

CRP bulletin, February 2016

HELP! STEP 2

ities, both LARGE and SMALL in England & Wales

asic disclosure requirements

the grey cell below to reveal the drop down box

orts - The default is 'Trustee'

ie cell. Until you are able to enter 'Y' you should not proceed.

y cell below to reveal the drop down box

| Document , then enter it here in

30 August 2016

Enter '01/01/1900' to suppress this d
in the data entry box as '01 January

' will be acceptable, and no change will be required

ie text **EXACTLY** as you wish it to appear in the accounts

Trustees

re report layout style. If you are content with the default 'Trustees', leave the box unch

here is a separate section for that.

is 'N'

Y

When you have entered 'Y', you have completed this ste

[Goto step 3](#)

[Return to 'Home -](#)

ipers

an only enter data in the blue shaded cells

[THOUT endowment funds](#)

t data	WARNING ! The job CANNOT be progressed until this step has been complete
tiny data	WARNING ! The job CANNOT be progressed until this step has been complete
Report Data	This section has been completed
accounts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

DRP bulletin, February 2016

HELP!

STEP 3

ities, both LARGE and SMALL in England & Wales

[Return to 'Home -](#)

eparating accounts using this template

lix 3 of the SORP before proceeding

heck the answers carefully

ie cell. Until you are able to enter 'Y' you should not proceed.

[any?](#)

HELP! [Definition of small companies/details of thesholds](#)

HELP! [Why is the Group Accounts question being asked?](#)

500,000

HELP! - [See amendments to definitions in the SORP Bulletin](#)

Step 10

Enter 'Y' or 'N'

N

As the answer is 'N', then **Th**
you have the option whether to

Companies Act, even if the charity is

Enter 'Y' or 'N'

Y

As the answer is 'Y', then go to

[Go to question 4](#)

do not apply and have been suppressed

panies as defined under the Companies Act. Although
medium and large companies as defined, the use of these
sed on the templates, to ensure compliance with charity
raft is correct, or alternatively to manually produce a
res applicable to medium and large companies in relation

may produce fully compliant accounts, but in the case of

re a great deal of additional work to manually prepare
pany of that size the small additional cost should not be prohibitive.

ompany, then if asked to submit a CT600 by HMRC , it must do so in IXBRL format

the group?

Enter 'Y' or 'N'

N

Go to next question

Y

When you have entered 'Y', you have completed this step

[Return to 'Home - step summary'](#)

ipers





an only enter data in the blue shaded cells

[THOUT endowment funds](#)

st data	WARNING ! The job CANNOT be progressed until this step has been complete
tiny data	WARNING ! The job CANNOT be progressed until this step has been complete
Report Data	This section has been completed
accounts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

[DRP bulletin, February 2016](#)

	HELP!	STEP 4
--	-------	--------

ities, both LARGE and SMALL in England & Wales, although parts, as indicated, only

[Return to 'Home -](#)

*of the Trustees' Annual Report, the auditor's
id tailored to the various facets of the charity.*

he blue cell below

ou enter the details against the correct description

ue cell. Until you are able to enter 'Y' you should not proceed.



[HELP! Companies only - Why is registered office question being asked?](#)
[HELP! Companies only - Why are registered office details required?](#)

Islamic Cultural Centre

The default is 'N/A' - if you overwrite the default with the spacebar instead of a name, all text relating to the operating various reports will autohide

[Redacted]

Note - this should be the main operating

There is hidden data in this row

*

o.uk

*
*
*

Entering a blank with the space bar in rows marked with an asterisk will result in a relevant entry to autohide in the Trustees' report

...n
ails

Enter in step 4. 9
Enter in step 4.10
Enter in step 4.11
Enter in step 4.12
Enter in step 4.13

is 'N'	Y	When you have entered 'Y', you have completed
--------	---	--

[:p summary'](#)

[Go to step 5](#)

[Redacted]

tes to STEP 5, which is not applicable on the basis of

companies legislation or Royal Charters - NOT for CIOs or SCIOs

an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata WARNING ! The job CANNOT be progressed until this step has been complet

y data WARNING ! The job CANNOT be progressed until this step has been complet

ort Data This section has been completed

counts WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

CRP bulletin, February 2016

[HELP!](#) STEP 5

nppany charity - so ignore this entire section and do not enter data. Ensure the
;

[Return to 'Home -](#)

nd collates the relevant constitutional data which is

ie grey cell below to reveal the drop down box

prompt is 'DO NOT ENTER A NUMBER', that means the charity does not require a number

Until you are able to enter 'Y' you should not proceed.

ie grey cell below to reveal the drop down box

any option from the drop down list, except - 'xData not

ed as it relates to STEP 6, which is not applicable on the

d for this charity

an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complet
y data	WARNING ! The job CANNOT be progressed until this step has been complet
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

DRP bulletin, February 2016

[HELP!](#) STEP 6

orporated charities only and should be ignored for incorporated charities and Cl
ered in Step 6'

[Return to 'Home -](#)

llates the relevant constitutional data

ie grey cell below to reveal the drop down box

Until you are able to enter 'Y' you should not proceed.



an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complet
y data	WARNING ! The job CANNOT be progressed until this step has been complet
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

DRP bulletin, February 2016

HELP!	STEP 7
-------	--------

ho have activities outside the United Kingdom.
nel Islands are not counted as part of the United Kingdom for this purpose



[Return to 'Home - step summary](#)

ons are shown.

igned to register in a non UK jurisdiction and fails to do so. HMRC check accounts for



ie blue box below and proceed to the next step.

Until you are able to enter 'Y' you should not proceed.

ctions

e Channel Islands) in addition to

Enter 'Y'or 'N' (Default is 'N')

N

which the charity is registered, excluding England & Wales, Scotland and Northern Ireland.

relevant part of the Trustees' Report, in the section headed 'Reference and administrative details' etc.

Charity registration number in that jurisdiction

DO NOT ENTER ANY DATA HERE - you answered 'N' above

DO NOT ENTER ANY DATA HERE - you answered 'N' above

DO NOT ENTER ANY DATA HERE - you answered 'N' above

DO NOT ENTER ANY DATA HERE - you answered 'N' above

DO NOT ENTER ANY DATA HERE - you answered 'N' above

DO NOT ENTER ANY DATA HERE - you answered 'N' above

DO NOT ENTER ANY DATA HERE - you answered 'N' above

DO NOT ENTER ANY DATA HERE - you answered 'N' above

is 'N'

Y

When you have entered 'Y', you have completed this step and ca

[Go to step 8](#)

pers

an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complete
y data	WARNING ! The job CANNOT be progressed until this step has been complete
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

DRP bulletin, February 2016

HELP! STEP 8

answers in this section, as the charity operates in England & Wales

[Return to 'Home -](#)

gistration information
lingly.

the end of this step. If there is no charity number, enter

ot registered by choosing from the drop down box

Until you are able to enter 'Y' you should not proceed.

Remember to enter leading zeros, if any

1168959

As you have entered a number, proceed to the end of this step

The default is '0', (zero) but this must be altered to the actual number if there is

id of Step 8

umber are :-

This data will be automatically trans

" or 'N' - Default is 'N'	Y	When you have entered 'Y', you proceed to STEP 9 or 10 as appropriate
---------------------------	---	---

[Return to 'Home - step summary'](#)

[Step 9](#)

[Step 10](#)

ipers

relates to STEP 9, which is not applicable on the basis of

dependent scrutiny

can only enter data in the blue shaded cells

England & Wales WITHOUT endowment funds

data	WARNING ! The job CANNOT be progressed until this step has been completed
by data	WARNING ! The job CANNOT be progressed until this step has been completed
Port Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

CRP bulletin, February 2016

HELP! STEP 9

England & Wales, incorporated under Co-operative and Community Benefit Societies Act 2006
England & Wales and you should enter the data below

[Return to 'Home - step summary](#)

information which determines the level of scrutiny

Place your cursor in the grey cell below to reveal the drop down box

Until you are able to enter 'Y' you should not proceed.

drop down list, except - 'xData not entered in Step 9

the text **EXACTLY** as you wish it to appear in the accounts
the layout style

endent scrutiny?

an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complete
y data	WARNING ! The job CANNOT be progressed until this step has been complete
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

ORP bulletin, February 2016

HELP! STEP 10

ARGE and SMALL in England & Wales except Registered Societies

[Return to 'Home -](#)

& Wales. If no audit, then is it an examination?
tailors the template accordingly.

Y' or 'N' to the questions.

Otherwise, go straight to Data Validation

levels of this charity from the drop down list below. Place your cursor in
a Validation

p 3

Until you are able to enter 'Y' you should not proceed.

before moving to Section B

HELP! [Definition of small companies/details of thresholds](#)

: tailored to an audit - if all are 'N' then the template will be tailored for examination

threshold ? - (For periods commencing on or after 1st
for prior periods)

n If no, move on to

.b, be prepared to overwrite the defaults in the row

Following the statutory procedures?

Y

If no, move on to

N

If no, move on to

re

N

If no, move on to

?

N

If no, move on to

N

If no, move on to

N

If no, move on to

N

If no, move on to

When it is NOT an audit - It is either an Independent Examination or is exempt from scrutiny

Depending on the answers below, this is either an Independent Examination or is exempt from scrutiny. You MUST complete the questions below

of less than £1 million, and ignore any validation errors.

the date, as this has to be disclosed

###

exempt, the trustees must formerly elect for EITHER independent examination OR exemption. The election can be a permanent one, but a minute must be on file. Answer 'Y' or 'N'.

Y

Confirm there is a minute on file before finalisation

There is hidden data in this row - do not delete

the accounts are exempt from scrutiny.

the questions relating to examination in section B

[Go to Data Validation](#)

your cursor in the grey cell below to reveal the drop down box

£250000 pa and there is no requirement for audit

[here income exceeds £250,000](#)



Wales is	An Independent Examination of a non company with no re hold specific professional qualifications
Y	When you have entered 'Y', you have completed this step and ca

[:p summary'](#)

[Go to Step 12](#)

ipers



an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complete
y data	WARNING ! The job CANNOT be progressed until this step has been complete
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

DRP bulletin, February 2016

HELP! STEP 12

s to ALL charities WITHOUT EXCEPTION, no matter how small they may be

[Return to 'Home - step summary](#)

oliance with the rules

this does not have to be carried out sequentially and can be revisited at any time in the proce
acts can only be completed when other stesp, such as entering the TB, have been completed

Until you are able to enter 'Y' you should not proceed.

Y

When you have entered 'Y', you have completed this step and ca

[Go to Step 21](#)

ipers



an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complete
y data	WARNING ! The job CANNOT be progressed until this step has been complete
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

DRP bulletin, February 2016

HELP! STEP 21

ities, both LARGE and SMALL in England & Wales

[Return to 'Home - step summary](#)

erly dealt with and documented. External monitors from the professional bodies often find th
professional requirements, and failure to carry out Money Laundering checks can be a crimin

ie cell. Until you are able to enter 'Y' you should not proceed.

	N or Y or N/A
	y
	y
	y
	y
CC32 which applies to all edexaminations SIGNED OFF after 01/12/2017?	y
s Act 2014 or Northern Ireland legislation?	y
	y

auditor/examiner/accountant as required by professional rules and	y
appointment.	y
answer to the professional clearance letter sent out above, if relevant	y
	y
in relation to your appointment	y
ing your appointment as Auditor, Reporting Accountant. or Independent Examiner	y
	y

y	When you have entered 'Y', you have completed this step and ca
---	---

[Go to Step 22](#)

[Return to 'Home - step summary'](#)

ipers

an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complete
y data	WARNING ! The job CANNOT be progressed until this step has been complete
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

DRP bulletin, February 2016

HELP! STEP 22

ities, both LARGE and SMALL in England & Wales

[Return to 'Home - step summary'](#)

rofessional rules (for unregulated work) require that you plan the assignment appropriately

paper file

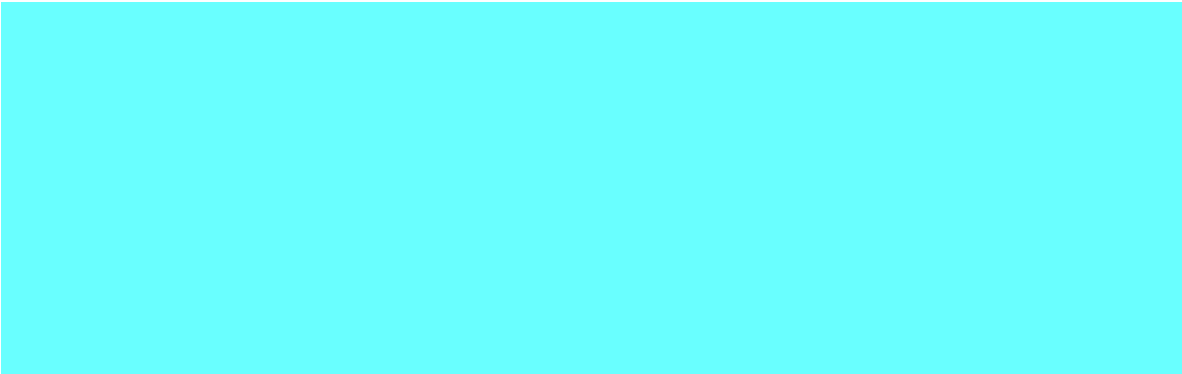
cell. Until you are able to enter 'Y' you should not proceed.

y

When you have entered 'Y', you have completed

[Return to 'Home - step summary'](#)

ipers



an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complet
y data	WARNING ! The job CANNOT be progressed until this step has been complet
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

CRP bulletin, February 2016

HELP!	STEP 23
-------	---------

s to ALL charities WITHOUT EXCEPTION, no matter how small they may be

[Return to 'Home -](#)

st draft of the accounts

to charity, and summarise the details on a working paper. The records might be Sage, Review the instructions below before proceeding.

[approach entering the TB?](#)

positive and credits to be entered with a minus sign.
or text. All yellow shaded cells contain formula, or text that is required in the accounts for d

Trial Balance input data sheet. There are comments in the HELP files.

enter your data, and then visually review the trial balance for errors, anomalies and inc
on the numerous links on the TB

errors are showing - they will probably correct themselves as you complete subsequ
ie cell. Until you are able to enter 'Y' you should not proceed.

3' button - It is only the Trial balance you are checking at this stage. Ignore anything c

N

When you have entered 'Y', you have completed this step and ca

[Goto Step 24](#)

[Return to 'Home -](#)

ipers





an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complet
y data	WARNING ! The job CANNOT be progressed until this step has been complet
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

DRP bulletin, February 2016

HELP! STEP 24

s to ALL charities WITHOUT EXCEPTION, no matter how small they may be, u
s the first period of the charity, then you can ignore this step.

[Return to 'Home -](#)

ie Income and Expenditure account, **without** any breakdown over funds. To do otherwise would mak
prior year is required - a breakdown of these totals over unrestricted, restricted and endowment fu
date the fund data. You should obtain this data from last year's working papers and accounts.

nds in the blue cells below .

Until you are able to enter 'Y' you should not proceed.

Trial Balance input data sheet. The comments are in the cells shaded light green with brown shaded cells contain formula, or text that is required in the accounts for disclosure purposes.

analyse the total A over the types of funds B,C and D

1 D

When W,E and A are zero, you can proceed.

	Analysis of prior year's surplus/deficit by funds excluding fixed asset revaluation	Analysis of prior year's fixed asset revaluation by funds
E	(16,106.12)	-
B	66,572.06	
C	(68,720.78)	
	(18,254.84)	-

et

[Return to 'Home - step summary'](#)

N should be zero - Do not enter 'Y' in the row below

is 'N'	Y	<i>When you have entered 'Y', you have completed this step and can</i>
--------	---	--

[Return to 'Home - step summary'](#)

ipers

an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complete
y data	WARNING ! The job CANNOT be progressed until this step has been complete
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

ORP bulletin, February 2016

HELP!

STEP 25

s to ALL charities WITHOUT EXCEPTION, no matter how small they may be, u
! has been fully analysed.

gacies	There is data still to analyse in this section in ST
ritable funders	The data in this section has been fully analysed

[Return to 'Home -](#)

ler to give the level of detail required by the SORP

es, such as donations, in total amounts.

y require analysis and breakdown. This step helps to meet those requirements

sis of income as required by para 4.37 of the SORP

HELP! - [Clarifying the analysis](#)

HELP! DO

'breakdown of income' section. Instructions 3 to 6 cover what you should do when in the 'bre

ategories of income (ie donations and income from funders). If a link says that the category ha

sh of the two categories, check the link to every sub-category of income. If a link says that the

to be analysed' row for that subcategory becomes nil. The 'still to be analysed' figure represented will automatically be carried forward to the accounts, and you should click the link 'Step 25 - Still to be analysed' until you are able to enter 'Y' you should not proceed.

IF YOU HAVE ENTERED IN THE WRONG CATEGORY, THEN ADJUST THE TRIAL BALANCE - DO NOT ATTEMPT TO REVERSE

You still have data to analyse - You should not enter 'Y' below
The data in this section has been fully analysed

Default is 'N' y When you have entered 'Y', you have completed this section

[Return to 'Home - step summary'](#)

There is data still to analyse in this section in STEP 25 amounting to £ 326443.8

[Return to 'Home - step summary'](#)

[Go to Step 25](#)

[HELP! SORP 4.37 - Analysis of](#)
[HELP! Donations and gifts](#)
[HELP! INCOME RECOGNITION](#)

There is data still to analyse in this section in STEP 25 amounting to £ 326443.8
The data in this section has been fully analysed

There is data still to analyse in this section in STEP 25 amounting to £ 326443.8

There is data still to analyse in this section in STEP 25 amounting to £ 326443.8
You can ignore this section as there is no further data to analyse
You can ignore this section as there is no further data to analyse
You can ignore this section as there is no further data to analyse
You can ignore this section as there is no further data to analyse
You can ignore this section as there is no further data to analyse

transfer to the final accounts

[Return to legacies in DetailPL2](#)

[Return to 'Home -](#)

Restricted Funds	
£	

Current year
Total Funds
£

Prior Year
Total Funds
£

General Guide:-
[HELP! SORP 4.3'](#)
Detailed Guide:-

step
[nue grants in DetailPL2](#)

[HELP! - Analyse \(](#)
[HELP! Amend](#)

transfer to the final accounts

[Return to public revenue grants in DetailPL2](#)

[Return to 'Home -](#)

Current year
Restricted Funds
£

Current year
Total Funds
£

Prior Year
Total Funds
£

General Guide:-
[HELP! SORP 4.3'](#)
Detailed Guide:-

step
[revenue grants in DetailPL2](#)

HELP! Amend

[HELP! - Analyse \(](#)

The heading in th

Current year
Restricted
Funds
£

Current year

Total Funds

£

Prior Year

Total Funds

£

General Guide:-
[HELP! SORP 4.3'](#)
Detailed Guide:-

step

HELP! Amending
HELP! - Analysing

Current year
Restricted
Funds
£

Current year

Total Funds

£

Prior Year

Total Funds

£

General Guide:-
[HELP! SORP 4.3](#)

Detailed Guide:-
[HELP! Amending](#)

step

HELP! - Analysing

step HELP! [Amending](#)
 al grants in DetailPL2 HELP! - Analyse C

Current year
Restricted
Funds
£

Current year
Total Funds
£

Prior Year
Total Funds
£

General Guide:-
[HELP! SORP 4.3'](#)
Detailed Guide:-

step
[capital grants in DetailPL2](#)

HELP! [Amend](#)
HELP! [- Analyse C](#)
HELP! [INCOME F](#)

The heading in th

Do not enter data

transfer to the final accounts

[Return to non public capital grants in DetailPL2](#)

[Return to 'Home -](#)

Current year
Restricted
Funds
£

Current year
Total Funds
£

Prior Year
Total Funds
£

General Guide:-
[HELP! SORP 4.3'](#)
Detailed Guide:-
HELP! [Amending](#)

step
[ing' in DetailPL2](#)

HELP! [- Specific c](#)
HELP! [INCOME F](#)

transfer to the final accounts

- Do not enter data

[Return to 'Home -](#)

General Guide:-

[HELP! SORP 4.3'](#)

Detailed Guide:-

HELP! [Amending](#)

Current year
Restricted
Funds
£

Current year
Total Funds
£

Prior Year
Total Funds
£

step

[ding' in DetailPL2](#)

HELP! - [Specific c](#)

HELP! [INCOME F](#)

- Do not enter data

transfer to the final accounts

[Return to 'spare heading' in DetailPL2](#)

[Return to 'Home -](#)

fully analysed

You can ignore this section as there is no further data to analyse

You can ignore this section as there is no further data to analyse

You can ignore this section as there is no further data to analyse

You can ignore this section as there is no further data to analyse

You can ignore this section as there is no further data to analyse

transfer to the final accounts

sis headings

Current year
Restricted
Funds
£

step

[Return to public performance grants in DetailPL2](#)

Current year
Total Funds
£

Prior Year
Total Funds
£

General Guide:-
[HELP! SORP 4.3'](#)
Detailed Guide:-
HELP! [Amending](#)

HELP! [Contractua](#)

HELP! [INCOME F](#)
The heading in th

transfer to the final accounts

[Return to non public contractual payments in DetailPL2](#)

Current year
Restricted
Funds
£

step

Current year
Total Funds
£

Prior Year
Total Funds
£

General Guide:-
[HELP! SORP 4.3'](#)
Detailed Guide:-
HELP! [Amending](#)

HELP! [- Performa](#)

HELP! [INCOME F](#)
The heading in th

HELP! SORP 4.3

Detailed Guide:-

HELP! Amending

step

HELP! - Specific c

HELP! INCOME R

[Return to 'spare heading' in DetailPL2](#)

[Go to Step 25](#)

ipers

an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complete
y data	WARNING ! The job CANNOT be progressed until this step has been complete
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

DRP bulletin, February 2016

HELP!

STEP 26

s to ALL charities WITHOUT EXCEPTION, no matter how small they may be,as
make a judgement as to whether any module applies.

[Return to 'Home -](#)

[ng asked?](#)

Others only apply in certain cases. By selecting the appropriate non core modules, this templ
The non core modules you can select are from 16 to 29

RP. All of the core modules are automatically selected by this template.

'N'.

as donations, in total amounts.

e analysis and breakdown. This step helps to meet those requirements

case by entering 'Y' below, and the template will be modified accordingly:-

u should re- evaluate autohide.

cell. Until you are able to enter 'Y' you should not proceed.

j module
each relevant module in the SORP in detail

Links to the accounts

TAR

individuals or organisations made in the year?

n

Grantmaking

TAR

on schemes for staff, whether these are defined benefit or contribution schemes?	n	1) Contribution pensions 2) Benefit pensions
ge assets as defined in the SORP	N	TAR N/a
assets funds held or received as agent or as custodian trustee parties? ion notes - Module 19	N	TAR N/a
investments as defined in the SORP?	N	TAR N/a
d investments or a pooling scheme in place? ation notes - Module 22	N	TAR N/a
hes, joint ventures, shared arrangements, or is the f a group, or is it associated with another entity?	n	TAR N/a
; 24 to 29. Go to the end of this step (after item 29)		
ber of a group and are group accounts prepared?	N	TAR N/a
ve branches or it part of a joint venture or is it formally ther charity?	N	TAR N/a
sidiary of another entity?	N	TAR <u>Corporate trustees</u>
n involved in a merger with another entity? ation notes - Module 27	N	TAR N/a
		TAR

ve any associates as defined in the SORP, or does it have and control over another entity?	N	N/a
ed in a joint venture as defined in the SORP?	N	TAR N/a



'N'

y

When you have entered 'Y', you have completed this step and can pro

[Go to Step 27](#)

[Return to 'Home - step summary'](#)

ipers



an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complete
y data	WARNING ! The job CANNOT be progressed until this step has been complete
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

DRP bulletin, February 2016

**s to ALL charities WITHOUT EXCEPTION, no matter how small they may be, as
le whether to adopt activity analysis or not.**

ysis is not adopted, then descriptions of various headings are required for the accounts in an

[Return to 'Home -](#)

as donations, in total amounts.

arities and encourages it for all charities

e analysis and breakdown. This step helps to meet those requirements

e allowed to choose) **whether you want activity accounting.**

ave to define the actual activities of this charity. In fact, for meaningful accounts, it is sensibl
detailed analysis in a subsequent step.

he other activities are already prescribed)

it you should re- evaluate autohide. THEN ADJUST THE TRIAL BALANCE - DO NOT ,

- switch to another worksheet before running autohide.

ysis of income as required by module 4 of the SORP

Until you are able to enter 'Y' you should not proceed.

ether to disclose certain matters so you MAY choose to adopt activity analysis

HELP! [Activity analysis - small charities](#)

Enter 'Y'or 'N' - default is 'Y'

n

The template will not deal with

ould designate headings to appear in the accounts, by filling in the blue cells below

its

**These headings should be within the category of primary purpose and ancillary
trading as these appear in defined areas of the accounts.**

**These headings should be within the category of charitable activities
as these appear in defined areas of the accounts.**

This heading should not normally be altered as it appears in defined areas of the accounts

its

This heading should not be altered as it appears in defined areas of the accounts

These headings should be within the category of non charitable activities

This heading should not normally be altered as it appears in defined areas of the accounts

ve defined. However, in order to do the analysis you should, at that stage, have the appropriate data

s 'N'	N	When you have entered 'Y', you have completed this step and can pro
-------	---	---

[Go to Step 28](#)

[Return to 'Home -](#)

ipers



an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complete
y data	WARNING ! The job CANNOT be progressed until this step has been complete
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

DRP bulletin, February 2016

HELP!

STEP 30

LY to small charities who have chosen NOT to use activity analysis

*d skip this step **UNLESS** you have been told to use STEP 30 as an error correction routine*

not require activity analysis, there will be certain overheads transferred from the trial balance but activity analysis, these would have been automatically reallocated, but, instead, you now

or

have arrived at the figures to transfer from charitable costs to other categories.

many cases it will help with a true and fair view. If you do not wish to do this reallocation, then the form, the basis of the allocation.

[Go to end of step if you do not wish to](#)

ed at any stage in the accounts process and should be reviewed at finalisation

ted to charitable activities before reallocation.

ing costs

costs
of funds
costs

in blue cells.

ward to the accounts.

the new analysis

the cell. Until you are able to enter 'Y' you should not proceed.

[Go to end of step if you do not wish to reallocate](#)

These
figures can be entered
manually
on Detail 1 and 2
if you prefer

Analyse between funds
Enter the element of the allocation that is unrestricted restricted in the blue cells

Unrestricted	Restricted		Total
29,035	-	-	29,035

-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
29,035.00	-	-	29,035.00

ity analysis:-

an error.

in error

[Click to return to error summary on activity analysis](#)

It is 'N' N When you have entered 'Y', you have completed this step and ca

pers

an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata WARNING ! The job CANNOT be progressed until this step has been complete

y data
ort Data
counts

WARNING ! The job CANNOT be progressed until this step has been completed
This section has been completed
WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

DRP bulletin, February 2016

HELP!

STEP 31

ties WITHOUT EXCEPTION, no matter how small they may be, but only if there are an

n funds for the disclosures in the accounts

[Return to 'Home - step summ.](#)

ed at any stage in the accounts process and should be reviewed at finalisation

ore this step and proceed to end of the step

n essence it is simple. Just make sure that the totals at Section E equal zero, and that you want to transfer from and to. As long as the results are zero, the entries will

been entered in previous steps.

A, columns T,U and Z, over all relevant blue cells (NOT yellow cells) in the columns T,U and Z do not duplicate them here. IGNORE THIS if you are not using Fixed Asset Funds

[ed asset funds - accounting policies](#)

TB or otherwise. However, these may need allocating to specific funds, and details of the fig

uinst the respective funds in column V. Make sure the total nets to zero in Section E. If you ha













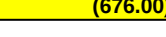



en allocate the figures in column W, over all relevant blue cells (NOT yellow cells) in the relevies in the TB do not duplicate them here.

column AA, over all relevant blue cells (NOT yellow cells) in the relevant rows below in Section duplicate them here.

e any error messages, then you should adjust the analysis until there are no errors. Check the

text for the notes to the accounts explaining the nature of and justification for the particular required by the SORP

Until you are able to enter 'Y' you should not proceed.

100

100

(676.00)

(676.00)

(676.00)

(676.00)	-
----------	---

VERIFIED - The transfers net out to nil. DO not delete this row - hidden validation data
 ERROR in the row(s) above - transfers MUST net to nil - see the SORP - Check the analysis
 VERIFIED - The transfers net out to nil. DO not delete this row - hidden validation data
 VERIFIED - The transfers net out to nil. DO not delete this row - hidden validation data

N When you have entered 'Y', you have completed this step and can

When you have entered 'Y', you have completed this step and can

ipers

an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complete
y data	WARNING ! The job CANNOT be progressed until this step has been complete
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

DRP bulletin, February 2016

HELP! STEP 32

ARGE and SMALL in England & Wales

Items that are not included in the Trial Balance

[Return to 'Home - step summ.](#)

ed as often as you wish, and you may already have performed some of these tasks in

ccountant as prompted, if not done already

[Go to enter scrutin](#)

evant. If not relevant, no entry need be made:-

panies - not relevant for other charities)

e pension schemes

[Go to enter accou](#)

it

under finance leases or HP contracts
charity is required under the terms of the gift to hold the asset on an ongoing basis.

Until you are able to enter 'Y' you should not proceed.

N'	Y	When you have entered 'Y', you have completed this step and ca
----	---	--

[Return to 'Home - step summary'](#)

ipers

lysis - You should go to STEP 34 [Step 34](#)

OT apply, as you have chosen NOT to use activity analysis - DO NOT USE THIS STEI

an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complet
y data	WARNING ! The job CANNOT be progressed until this step has been complet
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complete
y data	WARNING ! The job CANNOT be progressed until this step has been complete
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

CRP bulletin, February 2016

HELP! STEP 34

GE and SMALL in England & Wales

accounts should be modified, and which should be revealed or suppressed by autohide
[Return to 'Home - step summary](#)

This step is conceptually very similar to step 35 - accounting policies

ie template itself then becomes a 'de facto' check list. Many of the disclosures may n
ing the text and leaving the text notes blank. Before first using this template, you cou
u have a 'master lite' template that will involve less work. There is, however, the dang
balance and risk, as to whether you make your master template less universal. On th
ecklist, which will eliminate the need for using such a checklist.

ed at any stage in the accounts process and should be reviewed at finalisation
is step to the notes section by clicking [Click to go to top of the notes index](#)

is (to the extent you have not already done so):-

k at each of the notes in the template, one by one

3 rows, or columns - it should all be handled by autohide
one or two cases where the guidance might override

are linked to figures either in the SOFA or the Balance Sheet, require some data to be entered, but if the note is relevant, it notes will not autohide if there is relevant data.

ance and will have to be carefully scrutinised to see if they te by 'MANUAL This note is a standalone note which is not

e no action, other than perhaps some revisions up from the text are marked 'MANUAL'

[HELP! AUTO/MANUAL - an effective disclosure checklist](#)

autohide, so you can ignore them

ow the guidance, and tailor the text to the charity.

om the text rows, to autohide the note.

otes' [HELP! How do I hide and unhide notes?](#)

ds notes 12 to 31
en correctly completed

[Stocks and work in progress](#)

[HELP! How do I create a bespoke note?](#)

what is revealed on the notes

one or two cases where the guidance might override this,

i the final review

blue cell. Until you are able to enter 'Y' you should not proceed.

n the notes

f there is not Nil below then go to the note indicated, review what needs to be done, then go ATA IN THE NOTES UNLESS INSTRUCTED TO DO SO.

Balance still to be analysed

[Click to go to top of the notes index to](#)

0	Go to Gains/Losses on revaluing
0	Go to Actuarial gains/losses
0	Go to Remuneration of trustees (
0	Go to Remuneration of trustees (
0	Go to Remuneration of trustees (
0	Go to Remuneration of trustees (
1341	Go to Trustees' expenses

	0	Go to Deferred income - Unrestr
	0	Go to Deferred income - Restrict
i6	66693	Go to Analysis of movements in
	0	Go to Analysis of movements in
	32212	Go to Balance Sheet
	0	Go to Balance Sheet
	68034	

'N'

y

When you have entered 'Y', you

[Return to 'Home - step summary'](#)

[Click to go to top of the notes inc](#)

ipers



an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complete
y data	WARNING ! The job CANNOT be progressed until this step has been complete
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

DRP bulletin, February 2016

HELP!

STEP 35

GE and SMALL in England & Wales

ies should be revealed or suppressed by autohide

[Return to 'Home - step summary](#)

This step is conceptually very similar to step 34 - notes to the accounts

late itself then becomes a 'de facto' check list. Many of the disclosures may never be relevant text notes blank. Before first using this template, you could alter the master template to hide less work. There is, however, the danger that you might on some occasion overlook a rare ss universal. On the other hand, by not changing the master template, you can use the entire

at any stage in the accounts process and should be reviewed at finalisation

tep to the notes section by clicking

[Click to go to top of the accounti](#)

ction

ie extent you have not already done so):-

e, you may have no

HELP! [How do I select/deselect accounting policies?](#)

polices, one by one,
ed to be disclosed

them by hiding them

llow the guidance
e sure the relevant
w the formatting

HELP! [How do I create a bespoke accounting policy?](#)

ing what is revealed on the notes

review

Until you are able to enter 'Y' you should not proceed.

ie notes

- Default is 'N'	y	<i>When you have entered 'Y', you have completed</i>
------------------	---	---

[Click to go to top of the accounting policies index](#) [Return to 'Home - step summary](#)

ipers



an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complete
y data	WARNING ! The job CANNOT be progressed until this step has been complete
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

ORP bulletin, February 2016

HELP! STEP 36

arities throughout the UK who are charitable companies, and highly recommended for all other

er the law requires the preparation of an Income & Expenditure account for charitable compa
s, whether an I&E account is desirable, even if not mandatory

[Return to 'Home - step summary](#)

[- clarification](#)

HELP! [How to print/suppres the I&E account](#)

ction 2) below

There is hidden data in this row - do

[Go to Note re Actuarial gains/los](#)

ings that give rise to the message are in the 'Data validation section' below)

ests, there is no need to prepare an Income & Expenditure account, although you m

bove is that you are MAY prepare an Income and Expenditure account, then indicate
ell below and then proceed to completion of the step

[Proceed to the completion of 1](#)

enditure account?

Y

te [Proceed to the cor](#)

re cell. Until you are able to enter 'Y' you should not proceed.

count

2024	2023
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

There is hidden data in this row
Go to Note re Actuarial gains/loss

ot be in an I&E account

account

penditure account

2024	2023
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

ure account

n whether or not there is a requirement for an I&E account

ount

NB!!!!

, for this charity, follow the instructions below to include an Income & Expenditure account:-

ount, you should *include* this I&E ac by altering the print area
it. See 'How Do I?'

HELP! [How to print/suppres the](#)
[Go to the I&E ac on the 'PL' worl](#)

ount, you should *exclude* this I&E ac by altering the print
ccount. See 'How Do I?'

HELP! [How to print/suppres the](#)
[Go to the I&E ac on the 'PL' worl](#)

ide on

Y' or 'N' - Default is 'N'	y	<i>When you have entered 'Y', you have completed</i>
----------------------------	---	---

[Return to 'Home - step summary'](#)

ipers

an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complete
y data	WARNING ! The job CANNOT be progressed until this step has been complete
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

CRP bulletin, February 2016

HELP! STEP 37

ARGE and SMALL in England & Wales

is on Detail!P2 and Detail!PL1 which are not automatically based on the Trial Balance
[Return to 'Home - step summary](#)

columns - it should all be handled by autohide

cases where the guidance might override

86. Select each note in turn.

[Click to go to top of the I&E PL2](#)

**gures either in the SOFA , and this is indicated at the
note is relevant, it should be obvious from the data**

**have to be carefully scrutinised to see if they are
ich notes are standalone notes which are not referenced**

er than perhaps some revisions

t are marked 'MANUAL'

[ve disclosure checklist](#)

ce still to be analysed' are nil. If not go to the analysis section link shown

[Go to note Donat](#)

[Go to note Expen
funding of activitie.](#)

[Go to note Charit;](#)

you wish them to be. If not click the link next to the note to alter them

fully analysed, and take any relevant action

[Click to go to top of the I&E PL1 section](#)

. Until you are able to enter 'Y' you should not proceed.

is revealed.

f there is not Nil below then go to the note indicated, review what needs to be done, then go '0 OR 79 UNLESS INSTRUCTED TO DO SO.

Balance still to be analysed [Click to go to Note 16 to review](#)

326444	Click to go to Note 0 to review
0	
0	Go to Step 25 to analyse the details
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	Go to error sheet
326444	

default is 'N'	N	When you have entered 'Y', you have completed
----------------	---	--

[Return to 'Home - step summary](#)

ipers





an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complete
y data	WARNING ! The job CANNOT be progressed until this step has been complete
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

ORP bulletin, February 2016

HELP! STEP 38

ARGE and SMALL in England & Wales

on the SOFA

[Return to 'Home - step summary](#)

w disclosure under the new SORP, which requires

[HELP! Disclosing](#)

ng - The Prior year SOFA will disappear, and a comment
are unrestricted.

ally delete blank rows. See 'the HELP files

in process as the deletions are not reversible
es. However, as these are last year's figures

[Go to B. Analysis of prior year St](#)

ie notes

I' y *When you have entered 'Y', you have completed this step and ca*

[Return to 'Home - step summary](#)

ipers

an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complete
y data	WARNING ! The job CANNOT be progressed until this step has been complete
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

CRP bulletin, February 2016

HELP! STEP 39

ALL charities, as defined, throughout the UK. Answer the question below as to whether you want a Cash Flow Statement

cing in 2015 ONLY, small charities must adopt the 2016 amendment to the FRS102 SORP to t

LARGE charity, and you have said you are a SMALL charity

Y be deactivated for small charities by unticking 'cash flow statement' in the VT Work book

feel that for many charities it is not helpful and is usually not appropriate for small charities,

Also to DEactivate the sheet when printing by using the VT Print preview sheets option and

deactivate CF and click on the link to the right to go to the end of this step
described below, prepare it and review the results.

ould indicate your choice:-

N

[Return to 'Home - step summary](#)

[tails](#)

s possible. However, you may have made alterations

ed directly from the data entered.
d movements from two year's previously.

efully
em, by overriding the default numbers.

r every situation,

review it with autohide on

N

When you have entered 'Y', you have completed

[Return to 'Home - step summary](#)

ipers

an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complete
y data	WARNING ! The job CANNOT be progressed until this step has been complete
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

DRP bulletin, February 2016

HELP! STEP 40

GE and SMALL in England & Wales

so that the accounts are properly displayed and printed

[Return to 'Home -](#)

page numbers in this step - that is in the next step.

[Click to go to top c](#)

re right

[HELP! Final review of text in the accounts and deletions of s](#)

[HELP! Deleting unnecessary rows in the accounts](#)

[HELP! Guidance on how to manipulate text and page break](#)

[HELP! Sizing text/Improving layout](#)

l be OK, but some computers override the defaults. If you need to, use the Excel font comma size is in the range 95% to 100%.

e screen, on a page by page basis. Repeat 2) above if required.

the row height using the Excel row height command, or manually adjust the row height, using

e to the default texts.

re lines can be deleted, then do so using the Excel row delete command. If there is no such m

do so, using standard Excel insert commands, and adjust the row height using the Excel row

page breaks, then see the HELP! Files

ver, if there are vertical page breaks you may need to drag and drop them into position, and ou appear to be getting far too many pages printing, then it is probable that these settings

ing the Excel page break command, so that the page breaks appear at logical positions.

h very small text. If none of the above procedures correct it (and usually it will be the page
ng the file , closing Excel, and reloading everything.

review

below, at the end of the step

ie notes

'N'	N	<i>When you have entered 'Y', you have completed</i>
-----	---	--

[:p summary'](#)

ipers



an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complete
y data	WARNING ! The job CANNOT be progressed until this step has been complete
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

DRP bulletin, February 2016

HELP! STEP 41

GE and SMALL in England & Wales

nting off the accounts

[Return to 'Home - step summary](#)

as often as you wish, and you may already have performed some of these tasks in previous v

[proving layout](#)

[HELP! Guidance on how to manipulate text and page bre](#)

Note down on paper the page numbers for each of the prime statements

[Go to enter page r](#)

[Go to signing off d](#)

ort etc), and work through the required stages and finalise the report. See

[Go to scrutiny report](#)

elow, at the end of the step

ult is 'N'	N	When you have entered 'Y', you have completed
------------	---	---

[Return to 'Home - step summary](#)

ipers

an only enter data in the blue shaded cells

& Wales WITHOUT endowment funds

ata	WARNING ! The job CANNOT be progressed until this step has been complete
y data	WARNING ! The job CANNOT be progressed until this step has been complete
ort Data	This section has been completed
counts	WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this

DRP bulletin, February 2016

HELP!	STEP 42
-------	---------

GE and SMALL in England & Wales

'review

[Return to 'Home - step summary'](#)

as often as you wish, and you may already have performed some of these tasks in previous v

identified any errors, then investigate them and correct them. Refer to the 'Errors' worksheet

Remember, autohide is off - so there will be much irrelevant information displayed, and the
ompleted and all data entered

or work. Repeat 1) above if necessary

Verify that all steps have been completed and all data entered
'review.

copy or a pdf copy of the accounts.

*inies as defined under the Companies Act. Although
medium and large companies as defined, the use of these
sed on the templates, to ensure compliance with charity
raft is currect, or alternatively to manually produce a
ires applicable to medium and large companies in relation*

may produce fully compliant accounts, but in the case of

*re a great deal of additional work to manually prepare
apny of that size the small additional cost should not be prohibitive.*

nt as appropriate, and obtain the approval of the trustees, and then sign off the examiner's re

. Until you are able to enter 'Y' you should not proceed.

When you enter 'Y', you can close the file

[Return to 'Home - step summary'](#)

ipers



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ed	STEP 23
ed	STEP 23
	STEP 23

[step summary'](#)

ceed to STEP 2

[step summary'](#)



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ed	STEP 23
s step	STEP 23

[Return to 'Home - step summary'](#)

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1900' and will autohide in the TAR



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[step summary'](#)



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s step	STEP 23

[step summary'](#)

[et in - Feb 2016.](#)

is is a SMALL charity as defined and
o disclose certain matters

to question 3

If this pro
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ep and can proceed to STEP 4

[Go to step 4](#)



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ed	STEP 23
s step	STEP 23

not apply to charitable companies.

[step summary'](#)



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| name in the

erating address of the charity

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this step and can proceed to STEP 6

[Go to step 6](#)

ed	STEP 23
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s step	STEP 23

this detail.

As you have entered 'N' - You can skip the questions in this section and go to Step 8 as Step 7 does not apply, because the charity is not registered overseas

[Go to Step 8](#)

ails'

an proceed to STEP 8

ed	STEP 23
ed	STEP 23
s step	STEP 23

[step summary'](#)

s one.

ferred to the Trustees' Report

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ed	STEP 23
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s step	STEP 23

[step summary'](#)

› the next test

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nation or is exempt from scrutiny.

Enter '01/01/1900' to suppress this date
in the accounts. Enter date of exemption
in form '01/01/2016'

[ation for Step 10](#)

requirement for the examiner to

an proceed to *STEP 12*

ed	STEP 23
ed	STEP 23
s step	STEP 23

SS.

an proceed to STEP 21

[Return to 'Home - step summary'](#)



ed	STEP 23
ed	STEP 23
s step	STEP 23

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al offence.

an proceed to STEP 22

ed	STEP 23
ed	STEP 23
s step	STEP 23

this step and can proceed to STEP 23



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ed	STEP 23
s step	STEP 23

[step summary'](#)

Quickbooks, VT Transaction or

disclosure ***purposes.***

consistencies. Return to this

ent steps.

else that does not balance.

an proceed to **STEP 24**

[step summary'](#)



ed	STEP 23
ed	STEP 23
s step	STEP 23

unless there is NO comparative

[step summary'](#)

e the Trial balance very cumbersome.

*nds is **required**. You now have to*

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an proceed to STEP 25

ed	STEP 23
ed	STEP 23
step	STEP 23

unless the two rows below

EP 25 amounting to £ 326443.8

[step summary'](#)

HELP! DON'T

akdown of income' section, and 7

as been fully analysed, or that there

category has been fully analysed, or

ents the total figure you entered in the

25' which is at the foot of each

AN ADJUSTMENT HERE.

step and can proceed to STEP 26

1
-

[income and related matters](#)

[I RULES](#)

**Current &
PriorTotals
from TB**

(326,443.80)	Return to top of breakdown of income section
-	
-	Return to 'Home - step summary'
-	
-	
-	

-
-
- [Go to Step 25](#)
- [Go to CATEGORY 2\) Charitable income from funders - This is REFERENCE A2 in th](#)

[7 - Analysis of income and related matters](#)

[ling headings](#) [Goto TB - Headings](#)
[donations](#)

*this row need not be altered, but may be is so desired - enter figures in columns F,H, J and N
erved for Gift Aid from subsidiaries and the heading should not be changed, but enter figures*

*In these rows, enter names in
column A and amounts in columns
F,H, J and N*

t in this row - automatic update

[step summary'](#) [Go to Step 25](#)

[7 - Analysis of income and related matters](#)

[ling headings](#) [Goto TB - Headings](#)
[egacies](#)

this row need not be altered, but may be is so desired - enter figures in columns F,H, J and N

*In these rows, enter names in
column A and amounts in columns*

F,H, J and N

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step summary'

[7 - Analysis of income and related matters](#)

Government and public grants

[ling headings](#) [Goto TB - Headings](#)

his row need not be altered, but may be is so desired - enter figures in columns F,H, J and N

*In these rows, enter names in
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step summary'

[Step 25](#)

[7 - Analysis of income and related matters](#)

[ling headings](#) [Goto TB - Headings](#)

non public sector grants & donations

his row need not be altered, but may be is so desired - enter figures in columns F,H, J and N

*In these rows, enter names in
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F,H, J and N*

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step summary'

Step 25

[7 - Analysis of income and related matters.](#)

[headings](#)

[Goto TB - Headings](#)

[l sponsorship](#)

his row need not be altered, but may be is so desired - enter figures in columns F,H, J and N

*In these rows, enter names in
column A and amounts in columns
F,H, J and N*

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step summary'

Step 25

[7 - Analysis of income and related matters.](#)

[headings](#)

[Goto TB - Headings](#)

[donated goods & services](#)

this row need not be altered, but may be is so desired - enter figures in columns F,H, J and N

*In these rows, enter names in
column A and amounts in columns
F,H, J and N*

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[step summary'](#) [Step 25](#)

[7 - Analysis of income and related matters](#)

[headings](#) [Goto TB - Headings](#)
[Capital Government and public grants](#)

[RECOGNITION RULES](#)

this row need not be altered, but may be is so desired - enter figures in columns F,H, J and N

*In these rows, enter names in
column A and amounts in columns
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[step summary'](#) [Go to Step 25](#)

[7 - Analysis of income and related matters](#)

[ing headings](#) [Goto TB - Headings](#)

[Capital non public grants](#)

[RECOGNITION RULES](#)

this row need not be altered, but may be is so desired - enter figures in columns F,H, J and N

*In these rows, enter names in
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[step summary'](#) [Go to Step 25](#)

[7 - Analysis of income and related matters](#)

[headings](#) [Goto TB - Headings](#)

[considerations on altering 'spare heading'](#)

[RECOGNITION RULES](#)

*In these rows, enter names in
column A and amounts in
columns F,H, J and N*

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[step summary'](#) [Go to Step 25](#)

[7 - Analysis of income and related matters](#)

[headings](#) [Goto TB - Headings](#)

[considerations on altering 'spare heading'](#)
[INCOME RECOGNITION RULES](#)

In these rows, enter names in
column A and amounts in
columns F,H, J and N

in this row - automatic update

[step summary'](#) [Go to Step 25](#)

Current & PriorTotals from TB	General Guide:- HELP! SORP 4.37 - Analysis of income and related matters
	Detailed Guide:-
	<ul style="list-style-type: none">- HELP! Amending headings Goto TB - Headings- HELP! INCOME RECOGNITION RULES- HELP! A2(b)Charitable income from funders- Go to CATEGORY 1) Donations/legacies -This is REFERENCE A1 in the SORP

[7 - Analysis of income and related matters](#)

[table income from funders](#)

[headings](#) [Goto TB - Headings](#)
[payments from public bodies](#)

[RECOGNITION RULES](#)

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*In these rows, enter names in
column A and amounts in
columns F,H, J and N*

in this row - automatic update

[Return to 'Home - step summary'](#)

[7 - Analysis of income and related matters](#)

[headings](#) [Goto TB - Headings](#)
[nce related grants from public bodies](#)

[RECOGNITION RULES](#)

this row need not be altered, but may be is so desired - enter figures in columns F,H, J and N

*In these rows, enter names in
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columns F,H, J and N*

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[Return to 'Home - step summary'](#)

[7 - Analysis of income and related matters](#)

[Headings](#) [Goto TB - Headings](#)

[All payments from non public bodies](#)

RECOGNITION RULES

this row need not be altered, but may be if so desired - enter figures in columns F,H, J and N

*In these rows, enter names in
column A and amounts in
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[Return to 'Home - step summary'](#)

[7 - Analysis of income and related matters](#)

[Headings](#) [Goto TB - Headings](#)

[Income related grants from non public bodies](#)

RECOGNITION RULES

this row need not be altered, but may be if so desired - enter figures in columns F,H, J and N

*In these rows, enter names in
column A and amounts in
columns F,H, J and N*

l in this row - automatic update

[Return to 'Home - step summary'](#)

[7 - Analysis of income and related matters](#)

[headings](#)

[Goto TB - Headings](#)

[considerations on altering 'spare heading'](#)

[RECOGNITION RULES](#)

*In these rows, enter names in
column A and amounts in
columns F,H, J and N*

l in this row - automatic update

[Return to 'Home - step summary'](#)

ed	STEP 23
ed	STEP 23
s step	STEP 23

the SORP

[step summary'](#)

ate

disclosures

Policies	Notes
	Grant funding of activities
Policies	Notes

3) Contribution pensions	5) Pension commitments
4) Benefit pensions	
Policies	Notes
Policies - Heritage assets	Heritage assets in the accounts Heritage assets - 5 year summary Heritage assets not in accounts
Policies	Notes
	Funds as agent not included in acs Funds as custodian trustees
Policies	Notes
Social Investments	Social investments
Policies	Notes
Pooling schemes etc	Investment pooling schemes
Policies	Notes
Accounting for Joint Ventures	Joint Ventures
Accounting for associates	Associates As a subsidiary of another entity Subsidiary companies
Policies	Notes
	As a subsidiary of another entity Subsidiary companies
Policies	Notes
Accounting for Joint Ventures	Joint Ventures
Policies	Notes
	As a subsidiary of another entity
Policies	Notes
	Charity merger
Policies	Notes

Accounting for associates

Associates

Policies

Accounting for Joint Ventures

Notes

Joint Ventures

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ceed to STEP 27



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ed	STEP 23
s step	STEP 23



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[step summary'](#)

e to define the general headings,

ATTEMPT ANY NUMERICAL

n activity analysis

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Links to relevant accounts areas

[Income from charitable activities -
Trading Activities](#)

[Charitable income from funders](#)
[Total Income from charitable activities](#)
[Income from other, non charitable, trading activities](#)

[Other trading expenditure unrelated to fundraising or charitable activities](#)

to hand, and it will be helpful if this

ceed to STEP 28

[step summary'](#)



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ed	STEP 23
s step	STEP 23

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may wish to do a manual*

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[ish to reallocate](#)

*Enter last year
reallocation*

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an proceed to STEP 31

ed STEP 23

ed	STEP 23
s step	STEP 23

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[Go to end of step](#)

**at you enter data as positive or
transfer correctly to the**

in Sections B,C and D. Make sure the

ues still to be analysed in Column V

ve already made entries in the TB do

ant rows below in Sections B,C and

ons B,C and D. Make sure the total

e totals of each column at Section E

category of transfer, as this is

Important note

an proceed to STEP 32

Although it may appear to fly in the face of everything we accountants have ever been taught, the FF paragraph 12.6 , and the proforma Profit and Loss Account in the FRSSE, have the effect that dividends no longer be shown on the face of the profit and loss account, but should be debited straight to reserves. Dividends would have been shown at this point, but this is no longer the case



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[nts data for this section](#)

an proceed to STEP 34

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Important note

this step and can proceed to STEP 34

Although it may appear to fly in the face of everything we accountants have ever been taught, the FF paragraph 12.6 , and the proforma Profit and Loss Account in the FRSSE, have the effect that dividends no longer be shown on the face of the profit and loss account, but should be debited straight to reserves. Dividends would have been shown at this point, but this is no longer the case



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s step	STEP 23

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[Step 35](#)

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[review the notes](#)

| assets

[etc](#)
[etc](#)
[etc](#)
[etc](#)

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Important note

have completed this step and can proceed to STEP 35

Although it may appear to fly in the face of everything we accountants have ever been taught, the FF paragraph 12.6 , and the proforma Profit and Loss Account in the FRSSE, have the effect that dividend no longer be shown on the face of the profit and loss account, but should be debited straight to reserves. Dividends would have been shown at this point, but this is no longer the case



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s step	STEP 23

[Step 34](#)

t to your particular clientele. Many of
le all the text notes that will never
disclosure that may apply - it is a
template as a disclosure checklist,

[ng policies index](#)

Important note

this step and can proceed to STEP 36

Although it may appear to fly in the face of everything we accountants have ever been taught, the FF paragraph 12.6 , and the proforma Profit and Loss Account in the FRSSE, have the effect that dividend no longer be shown on the face of the profit and loss account, but should be debited straight to reserves. Dividends would have been shown at this point, but this is no longer the case

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[I&E account](#)
[sheet](#)

[I&E account](#)
[sheet](#)

Important note

this step and can proceed to STEP 37

Although it may appear to fly in the face of everything we accountants have ever been taught, the FF paragraph 12.6 , and the proforma Profit and Loss Account in the FRSSE, have the effect that dividend longer be shown on the face of the profit and loss account, but should be debited straight to reserves. Dividends would have been shown at this point, but this is no longer the case

[Click to go to top of SOF](#)



ed	STEP 23
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step	STEP 23

[section](#)

[tions and Legacies](#)
[diture on charitable activities- Grant](#)
[S](#)
[able income from funders](#)

Important note

this step and can proceed to STEP 40

Although it may appear to fly in the face of everything we accountants have ever been taught, the FRSSE, paragraph 12.6, and the proforma Profit and Loss Account in the FRSSE, have the effect that dividends no longer be shown on the face of the profit and loss account, but should be debited straight to reserves. Dividends would have been shown at this point, but this is no longer the case.



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1 prior year funds

[OFA](#)

Important note

an proceed to STEP 39

Although it may appear to fly in the face of everything we accountants have ever been taught, the FF paragraph 12.6 , and the proforma Profit and Loss Account in the FRSSE, have the effect that dividend no longer be shown on the face of the profit and loss account, but should be debited straight to reserves. Dividends would have been shown at this point, but this is no longer the case



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[Go to end of step](#)

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Important note

this step and can proceed to STEP 40

Although it may appear to fly in the face of everything we accountants have ever been taught, the FRSSE, paragraph 12.6, and the proforma Profit and Loss Account in the FRSSE, have the effect that dividends no longer be shown on the face of the profit and loss account, but should be debited straight to reserves. Dividends would have been shown at this point, but this is no longer the case.

ed	STEP 23
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[step summary'](#)

[of the accounting policies index](#)

[superfluous headings](#)

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Important note

this step and can proceed to STEP 41

Although it may appear to fly in the face of everything we accountants have ever been taught, the FF paragraph 12.6 , and the proforma Profit and Loss Account in the FRSSE, have the effect that dividend longer be shown on the face of the profit and loss account, but should be debited straight to reserve. Dividends would have been shown at this point, but this is no longer the case



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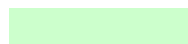
ed	STEP 23
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s step	STEP 23

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cess is done almost at the finalisation stage, then there should not be a great deal of additional work to of accounts using a Companies Act disclosure checklist. For a comapny of that size the small addition:

[ie SORP](#)



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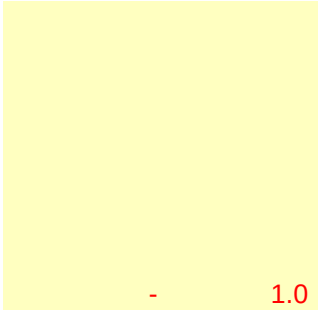
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al cost should not be prohibitive.



As a small charity, you should NOT use Steps 28 and 29 as you have chosen NOT to use ac

[Explanations and comments abc](#)

When you entered the Trial Balance, you entered various income categories, analysed by activity type, even though you may have analysed them by done
*If you are **required** to adopt activity analysis, or you choose to adopt it, the*

- 1)** Read the explanations and clarification marked as **MUST READ** below this
- 2)** After reading the details, if you adopt activity analysis, the SORP requires 'Charitable activity' and 'B.Other trading activity', each of which are subdivided and analysed within these two categories.

Enter data in the blue cells until the '**still to be analysed**' rows become nil.

working paper showing the source of your figures.

**IF IN THE COURSE OF DOING THIS ANALYSIS YOU FIND THAT SOME INCOME
DO NOT ATTEMPT AN ADJUSTMENT HERE.**

- Activity analysis of income

Free Text area for this step, for comments and cross references to working papers



As a small charity, you should NOT use Steps 28 and 29 as you have chosen NOT to use ac

When you entered the Trial Balance, you entered all expense categories in to type

If you are **required** to adopt activity analysis, or you choose to adopt it, the . which are subdivided. This step facilitates the required analysis.

When you entered the Trial Balance, you entered all expense categories in to do this analysis for **CURRENT** year items. Prior year items are entered dire

1) Read the explanations and clarification marked as **MUST READ** below this

2) If you adopt activity analysis, the SORP requires analysis of such items, by **costs**', and '**C other costs**' each of which are subdivided. You also have to a

3) **The categories A, B & C.** These three categories and sub categories, with the three main categories.

The system enters the data from the Trial Balance into a '**still to be analysed**' blue cells until the '**still to be analysed**' rows become nil.

The data in the analysis is then automatically validated by reference to what

4) **GOVERNANCE COSTS** - ALL GOVERNANCE COSTS HAVE TO BE ENTERED TO SECTION OF THIS ACTIVITY ANALYSIS, AS THE ANALYSIS IS DEALT WITH AUTOMATICALLY ANALYSED TO SECTION **B3 Governance costs** OF THE TRIAL BALANCE BEFORE there. To check that section of the Trial Balance click on the link to '**TB Governance**

5) IF IN THE COURSE OF DOING THIS ANALYSIS YOU FIND THAT SOME INCOME HAS BEEN



Activity analysis of expenditure

Activity analysis of expenditure

Definition of Nominal descriptions The headings in the yellow cells below are defined in the Trial Balance
--

Only enter data in BLUE cells.

A2. Primary purpose and ancillary trading directly attributable to activities
The entries in this section should be allocated to any one or more of the charitable

<div> Definition of Nominal descriptions The headings in the yellow cells below are defined in the Trial Balance </div>	Total still to be analysed	Total already analysed
Cost of goods for primary purpose trading	-	-
Cost of goods for primary purpose trading	-	-
Cost of goods for primary purpose trading	-	-
Movement in stock for goods made by beneficiaries	-	-
Cost of charitable letting of none investment property	-	-
Costs of income from public bodies for charitable trading	-	-
Costs of ancillary trading to benefit beneficiaries	-	-
Movement in stock for ancillary trading	-	-
Marketing and advertising of primary purpose trading	-	-

Gross wages and salaries - charitable trading activities	-	-
Employers' NI - charitable trading activities	-	-
Defined benefit pension costs - charitable trading activities	-	-
Defined contribution pension costs - charitable trading ac	-	-
Temporary Staff - charitable trading activities	-	-
Spare primary purpose trading costs 1	-	-
Spare primary purpose trading costs 2	-	-
Spare primary purpose trading costs 3	-	-
Spare primary purpose trading costs 4	-	-
Primary purpose and ancillary trading	-	-

[Return to 'Home - step summary'](#)

[Return to summary](#)

Only enter data in BLUE cells.

Definition of Nominal descriptions

The headings in the yellow cells below are defined in the Trial Balance

Only enter data in BLUE cells.

Definition of Nominal descriptions

The headings in the yellow cells below are defined in the Trial Balance

Definition of Nominal descriptions

The headings in the yellow cells below are defined in the Trial Balance

Only enter data in BLUE cells.

Definition of Nominal descriptions

The headings in the yellow cells below are defined in the Trial Balance

Definition of Nominal descriptions
The headings in the yellow cells below are defined in the Trial Balance

Definition of Nominal descriptions

The headings in the yellow cells below are defined in the Trial Balance

The total of support costs and overheads analysed as above to grant making

Definition of Nominal descriptions

The headings in the yellow cells below are defined in the Trial Balance

Definition of Nominal descriptions
The headings in the yellow cells below are defined in the Trial Balance

Definition of activities.
The headings for activities :
the steps process at STEP 2

C2 - Allocation of grants to charitable activities

Only enter data in BLUE cells.

Definition of Nominal descriptions
The headings in the yellow cells below are defined in the Trial Balance

Defi
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and

Explanatory note:- In the sections above, you have allocated items to 'grant making'. You now need to allocate that entire category over the different charitable activities of the charity

Total still to be analysed

The entries in this section should be allocated to any one or more of the activities

Grant related overheads per analysis above	-
Direct grantmaking costs extracted from the Trial Balance	-
	-

Free Text area for this step, for comments and cross references to working papers

This rows below here should not be deleted or modified, and no rows or columns s
All cells in this section are locked and prohibited for use

[out activity analysis](#)

such as donations, in total amounts, using nominal ledger descriptions. These were not or etc in step 25. This step facilitates the required analysis.

*SORP **requires** analysis of such items, by activity.*

s box.

analysis of such items, by activity. There are two main income categories to analyse, 'A led. These two categories can be accessed from the links below. The subcategories can

The system will highlight when there still remain items to be analysed. You should keep

IF HAS BEEN ENTERED IN THE WRONG CATEGORY, THEN ADJUST THE TRIAL BALANCE .

Definition of activities.

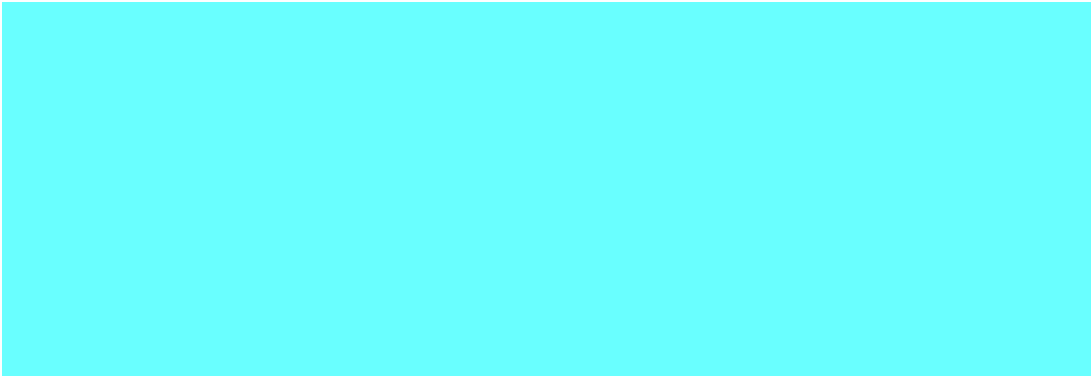
The headings for activities shown in the yellow rows are defined in the steps process at STEP 27, and may be altered in that step.

Definition of activities.

The headings for activities shown in the yellow rows are defined in the steps process at STEP 27, and may be altered in that step.

entered in that step:

ppers



activity analysis - You should go to STEP 30

[Step 30](#)

[Explanations and comments a](#)

total amounts, according to their nominal ledger descriptions. These were not analysed b

SORP **requires** analysis of such items, by activity. There are several categories of expenc

i **total** amounts, by nominal heading. These were not analysed by activity type. This routi
ectly to the notes, with data derived from last year's accounts.

s box

r activity. There are three main expense categories to analyse, '**A. Specific costs**', '**B. Nor**
llocate grant making expenses to particular activities, and this is done in category C.

analysis instructions, can be accessed from the links below. The subcategories can be ar

d' column, for each nominal code. Enter data, to allocate each expense heading to an ac

t you entered in the Trial Balance. **Comparatives are entered directly into the notes on**

O SECTION **B3 Governance costs** OF THE TRIAL BALANCE AND SHOULD NOT BE ENTERED
OMATICALLY. YOU SHOULD ENSURE THAT ALL ITEMS THAT ARE GOVERNANCE COSTS ARE
BE COMMENCING THIS ANALYSIS. There should be nothing in governace costs that shoul
rnance' above.

' ENTERED IN THE WRONG CATEGORY, THEN ADJUST THE TRIAL BALANCE - DO NOT ATTEMPT AN ADJU.

Definition of activities.

The headings for activities shown in the yellow column headings are defined in the steps process at STEP 27, and may be altered in that step.

Definition of activities.

The headings for activities shown in the yellow column headings are defined in the steps process at STEP 27, and may be altered in that step.

These columns are for charitable activities

activities shaded blue

Primary
purpose and
ancillary
trading¹

Primary
purpose and
ancillary
trading²

Charitable
activity 1

Charitable
activity 2

Other charitable
activities

of activity analysis

Definition of activities.

The headings for activities shown in the yellow column headings are defined in the steps process at STEP 27, and may be altered in that step.

Definition of activities.

The headings for activities shown in the yellow column headings are defined in the steps process at STEP 27, and may be altered in that step.

Definition of activities.

The headings for activities shown in the yellow column headings are defined in the steps process at STEP 27, and may be altered in that step.

Definition of activities.

The headings for activities shown in the yellow column headings are defined in the steps process at STEP 27, and may be altered in that step.

Definition of activities.

The headings for activities shown in the yellow column headings are defined in the steps process at STEP 27, and may be altered in that step.

Definition of activities.

The headings for activities shown in the yellow column headings are defined in the steps process at STEP 27, and may be altered in that step.

} costs are:-

Definition of activities.

The headings for activities shown in the yellow column headings are defined in the steps process at STEP 27, and may be altered in that step.

shown in the yellow column headings are defined in .7, and may be altered in that step.

Definition of activities.

Headings for activities shown in the yellow column headings are defined in the steps process and may be altered in that step.

Total already analysed	Primary purpose and ancillary trading1	Primary purpose and ancillary trading2	Charitable activity 1	Charitable activity 2
shaded blue, including fundraising activities				
-				
-				
-	-	-	-	-

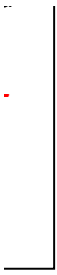
Supers

ould be deleted. except as instructed by Sorpaid

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7

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[bout activity analysis](#)

by activity

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Detail1

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STEP 27,

[Go to Step 27](#)

Other
charitable
activities

Fundraising
activities

-

-

Brixton Mosque and Islamic Cultural Centre for the year ended 31 March 2024

Schedule of apparent errors of input or incomplete analysis

Workbook properties have been set up

This FRS102 template is for ALL SIZES of charity operating in England & Wales WITHOUT endow

The current status of the steps process :-

Pre commencement data

Registration & scrutiny dat

Trustees' Annual Report Di

Data to finalise the account

This template is valid for the FRS102 2015 SORP as modified by the SORP bulletin, Feb

Click for other sections

[Trustees' Report](#)

[Balance sheet](#)

[Notes](#)

[DetailPL1](#)

Click for errors on this page

[Error - SOFA](#)

[Error - B Sheet](#)

The validation in the template is not exhaustive, and although this schedule should assist, there

As you proceed through the steps process, many errors will appear on this sheet. That is quite n
process the various STEPs, the errors should reduce as you go along, with no additional action
errors.

This therefore means that in most cases you should ignore this error sheet until the final closing

Errors will come in two kinds. Either you have made some error of data input, and it will be a que
analysis to get to the right result. Usually, revisiting the relevant STEPs will resolve the issues.

*Because some errors are simply rounding, maybe only creating a difference of a few pence, the
entering zero in the blue cells in the error sheet.*

If you clear one error, you may find this automatically clears several other errors

There is much more guidance in the HELP! Files

Some errors

Manually overwriting to correct errors to produce the correct result.

The Sorpaid template is simply a tool to enable accounts to be produced. As an experienced p
be. Provided you take a backup first, there is nothing to prevent you overwriting formulae in the
Check the ripple effect throughout the template to see that the results are what you expect. Thi
the correct disclosures should be. But do it with caution!!!

HELP! [Handling errors of data input](#)

In addition to this sheet, use the VT erro

SOFA

If an error is shown, you should look at the underlying accounts shee

HELP ! [Handling errors of data input](#)

Scrutiny levels:-

Level of income relative to scrutiny
Transfers between funds net to nil

Hint - Try/Look at STEP 10 - it appears you have

Hint - Try/Look at STEP 31 - Review funds section

Errors of analysis:-

Prior year funds - test 1
Cross casting error - Last year's SOFA
Prior year funds - test 2
Revaluation gains analysis
Actuarial gains analysis - test 1
Prior period funds from step 24
Allocation of prior period funds in PL ac
Allocation of prior period funds in PL ac

Hint - You have not analysed last year's surplus/

Hint - Prior year SA does not cross cast. Enter da

Hint - Prior year funds cfwd do not reconcile. Che

Hint - Revaluations have not been analysed over

Hint - Actuarial Gains have not been analysed ov

Hint - Try/Look at STEP 24 - Analyse brought fw

Hint - look at allocation of prior year unrestricted

Hint - look at allocation of prior year restricted fu

Current year errors:-

Unrestricted funds differ between TB and SOFA
Designated Revenue funds differ between TB and SOFA
Restricted Revenue funds differ between TB and SOFA
Revaluation funds differ between TB and SOFA
Fixed asset funds differ between TB and SOFA

Hint - look at all the underlying analysis you have

Hint - look at all the underlying analysis you have

Hint - look at all the underlying analysis you have

Hint - look at all the underlying analysis you have

Hint - look at all the underlying analysis you have

Prior year errors:-

Unrestricted funds differ between TB and SOFA
Designated Revenue funds differ between TB and SOFA
Restricted Revenue funds differ between TB and SOFA
Revaluation funds differ between TB and SOFA
Fixed asset funds differ between TB and SOFA

Hint - look at all the underlying analysis you have

Hint - look at all the underlying analysis you have

Hint - look at all the underlying analysis you have

Hint - look at all the underlying analysis you have

Hint - look at all the underlying analysis you have

Verifying funds agree to Balance Sheet and notes:-

Funds detailed in SOFA:-

Unrestricted funds - test 1
Restricted funds - test 1
Designated funds - test 1
Prior period last year - test 1
Restricted fixed asset funds
Unrestricted revaluation reserve comparative
Restricted revaluation reserve comparative
Prior period two years ago -test 2
Unrestricted funds - test 2
Restricted funds - test 2
Designated funds - test 2
Unrestricted funds - test 3

Hint - Check how you have entered funds - there

Hint - Check how you have entered funds - there

Hint - Check how you have entered funds - there

Hint - Try/Look at STEP 24 - Analyse brought fw

Hint - Check how you have entered funds - there

Hint - Check how you have entered revaluations

Hint - Check how you have entered revaluations

Hint - Check how you have entered funds - Chec

Hint - comparatives in PL and TB do not reconcil

Hint - comparatives in PL and TB do not reconcil

Hint - Check how you have entered funds and tra

Hint - Check how you have entered funds

<i>Designated funds - test 3</i>	<i>Hint - Check how you have entered funds</i>
<i>Restricted funds - test 3</i>	<i>Hint - Check how you have entered funds</i>
<i>Prior period test 3</i>	<i>Hint - Check how you have entered funds</i>
<i>Designated funds -test 4</i>	<i>Hint - Check how you have entered funds</i>
<i>Unrestricted revaluation reserve</i>	<i>Hint - Check how you have entered funds</i>
<i>Designated Fixed Asset funds</i>	<i>Hint - Check how you have entered funds</i>
<i>Restricted Fixed Asset funds</i>	<i>Hint - Check how you have entered funds</i>
<i>Comparative total fixed asset funds</i>	<i>Hint - Check how you have entered funds</i>
<i>Unrestricted funds - test 5</i>	<i>Hint - Check how you have entered funds</i>
<i>Restricted revaluation reserve</i>	<i>Hint - Check how you have entered funds</i>
<i>Restricted revaluation reserve comparative</i>	<i>Hint - Check how you have entered funds</i>
<i>Restricted funds - test 6</i>	<i>Hint - Check how you have entered funds</i>
<i>Unrestricted funds comparative</i>	<i>Hint - Check how you have entered funds</i>
<i>SOFA agreeing to STRGL</i>	<i>Hint - Check all underlying figures</i>
<i>SOFA agrees to Cash flow</i>	<i>Hint - Check all underlying figures</i>
<i>STRGL agrees to Income & expenditure account</i>	<i>Hint - Check all underlying figures</i>

Balance Sheet *If an error is shown, you should look at the underlying account*

HELP ! [Handling errors of data input](#)

[For some items on this section FIRST look at S](#)

<i>Trial Balance agrees/does not agree</i>	<i>Hint - Check the TB entries</i>
<i>Warning - Assets inconsistent with small company test in STEP 3</i>	<i>See step3</i>
<i>Warning - Assets test - inconsistency with STEP 10</i>	<i>See step 10</i>
<i>Prior year balances correctly analysed (1st test)</i>	<i>Hint - Try Step 24</i>
<i>Agreeing unrestricted funds</i>	<i>Hint - Check how you have</i>
<i>Prior year balances correctly analysed (2nd test)</i>	<i>Hint - Check how you have</i>
<i>Agreeing restricted funds</i>	<i>Hint - Check how you have</i>
<i>Fixed asset funds agree to net book value of assets</i>	HELP - Fixed asset funds

Notes *If an error is shown, you should look at the underlying account*

HELP ! [Handling errors of data input](#)

[For all items on this section FIRST look at STEI](#)

Hint for items below - look at the note cross referenced and adjust any data as instructed

Note 0 Gains and losses on revaluation of fixed and intangible assets

Note 0 Actuarial gains

Note 0 Remuneration and payments to Trustees and persons connected with them

NIC Note 0 Remuneration and payments to Trustees and persons connected with them

Pension Note 0 Remuneration and payments to Trustees and persons connected with them

Benefits Note 0 Remuneration and payments to Trustees and persons connected with them

Note 7 Trustees' expenses
 Note 0 Deferred income - Unrestricted and Designated funds
 Note 0 Deferred income - Restricted funds
 Unrestricted deferred - Note 9 Creditors: amounts falling due within one year
 Restricted deferred - Note 9 Creditors: amounts falling due within one year
 Note 12 Unrestricted funds
 Note 12 Designated funds
 Note 12 Restricted funds
 Note 12 Prior period funds
 Restricted funds Note 13 Change in total funds over the year as shown in Note 12 , analysed by individual f
 Note 13 Bt fwd funds agree to B sheet
 Note 13 Cd fwd funds agree to B sheet
 Note 13 Prior period funds agree to B sheet
 Restricted Funds Note 14 Analysis of movements in funds over the year as shown in Note 13
 Income agreed to SOFA Note 14
 Expenditure agreed to SOFA Note 14
 Gains/Losses agreed to SOFA Note 14
 Note 0 Details of transfers between funds in the year as shown in Note 13

Detail PI2 - Analysis of income/expenses	If an error is shown, you should look at
---	---

HELP ! [Handling errors of data input](#)

[For all items on this section FIRST look at STEI](#)

Donations from individuals	Hint - Items still to be analysed
Legacies	Hint - Items still to be analysed
Revenue grants from government and public bodies	Hint - Items still to be analysed
Revenue grants and donations from non public bodies	Hint - Items still to be analysed
Sponsorship	Hint - Items still to be analysed
Donated goods and services	Hint - Items still to be analysed
Capital grants from government and public bodies	Hint - Items still to be analysed
Capital grants from non public bodies	Hint - Items still to be analysed
Spare heading- replace with text -may require detailed analysis	Hint - Items still to be analysed
Spare heading- replace with text -may require detailed analysis	Hint - Items still to be analysed
Contractual payments from public bodies to fund charitable activities	Hint - Items still to be analysed
Performance related grants from public bodies to fund charitable activities	Hint - Items still to be analysed
Contractual payments from non public bodies to fund charitable activities	Hint - Items still to be analysed
Performance related grants from non public bodies to fund charitable activities	Hint - Items still to be analysed
Spare heading- to be analysed - replace with text	Hint - Items still to be analysed
Breakdown of Grants made to organisations	Hint - Items still to be analysed

Detail PI1 - Activity Analysis	If an error is shown, you should look at
---------------------------------------	---

[For all items on this section FIRST look at STEP 28](#)

You can safely ignore any errors highlighted in this section, as you are not using activity analysis

HELP ! [Handling errors of data input](#)

Agreement of activity analysis to total income	<i>Hint - Try/Look at STEP 28</i>
Category analysis	<i>Hint - Look at Note 39</i>
Agreement of activity analysis to total expenditure	<i>Hint - Try/Look at STEP 29</i>
Agreement of 'other costs' by activity	<i>Hint - Try/Look at STEP 29</i>
Agreement of grants by activity	<i>Hint - Try/Look at STEP 29</i>
Incorrect allocation	<i>Hint - go to error correction</i>
Unanalysed balances (1)	<i>Hint - Try/Look at STEP 28</i>
Unanalysed balances (2)	<i>Hint - Try/Look at STEP 28</i>
Comparatives still to be analysed by activity	<i>Hint - Manually enter comparatives</i>
Governance costs	Go to related note
A1. Expenditure on charitable activities directly attributable to activities	Go to relevant part of analysis
A2. Primary purpose and ancillary trading directly attributable to activities	Go to relevant part of analysis
B1. Employee costs not included in direct costs	Go to relevant part of analysis
B2. Volunteer costs	Go to relevant part of analysis
B3. Premises Expenses	Go to relevant part of analysis
B4. Administrative overheads	Go to relevant part of analysis
B5. Professional Fees	Go to relevant part of analysis
B6. Financial costs	Go to relevant part of analysis
B7. Charitable provisions and funding commitments- See SORP 7.39	Go to relevant part of analysis
Grant making	Go to relevant part of Step 29
Stock movement to be analysed	Analyse stock in note 0

Total number of errors on PL1 Activity Analysis

You can safely ignore any errors highlighted in this section, as you are not using activity analysis

Effective errors based on whether activity analysis is being used or not

Cash Flow Statement - if available	<i>If an error is shown, you should look at</i>
---	--

HELP ! [Handling errors of data input](#)

The cash flow statement doesn't balance

Hint - Check bank, overdraft and loan balances on the balance sheet
Also check comparatives as entered manually on the cash flow statement

Total number of overall errors

Total number of overall errors

**This rows below here should not be deleted or modified, and no rows or columns should
All cells in this section are locked and prohibited for use**

ment funds

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ata

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ruary 2016

[SOFA](#)

[Top of TB](#)

[HELP ! Handl](#)

[DetailPL2](#)

[Scrutiny report](#)

[Return to 'Hor](#)

[Error - Notes](#)

[Error - Detail 1](#)

[Error -Detail 2](#)

is no substitution for a detailed line by line check of the accounts

ormal, as the template attempts to validate data as you go. However, if you correctly
being required by you, so that at the end of the assignment , you will only have a few

stages of the assignment in STEP 42, and then systematically review the errors and the hints.

stion of finding the error, or, you have entered data correctly, but the template requires further

size of the error is identified on the error sheet, and it is possible to override the error flag by

s MAY only be indicative - check the underlying data to see if it is a true error, or can

rofessional accountant, versed in Excel and VT, you may well know what the expected result might
cells with what you believe to be the correct figures. However, if you do this, be very careful.
is might be a more straightforward approach than trying to identify an error when you know what

rs button '123' on the VT toolbar

t for detailed warnings about the errors, and action required

WARNING ! The job CANNOT be pr

WARNING ! The job CANNOT be pr

This section has been completed

WARNING ! The job CANNOT be fir

	Amount of error	Zero= no error 1= Errors to fix Overwrite with : to ignore error
entered an incorrect scrutiny for the level of income on the TB	71042.00	0
n of TB - all transfers should net down to nil	-676.00	1
deficit. Try Step 24, or try looking at the prior year SOFA on PL	(16,106.00)	1
ita in grey cells on comparative SOFA - Also check Step 24	3.00	1
check all prior year entries on TB and SOFA - Try Step 24	(1,166,658.00)	1
asset classes - Manual entry required in Note 0	0.00	0
er Realised/Unrealised - Manual entry required in Note 0	0.00	0
d funds in Step 24	0.16	1
funds in PL account	(66,572.00)	1
nds in PL account	68,721.00	1
entered in each step	(1.00)	1
entered in each step	0.00	0
entered in each step	0.00	0
entered in each step	0.00	0
entered in each step	0.00	0
entered in each step	0.00	0
entered in each step	0.00	0
entered in each step	0.00	0
entered in each step	0.00	0
entered in each step	0.00	0
is a difference between SOFA and notes	-1.00	1
is a difference between SOFA and notes	0.00	0
is a difference between SOFA and notes	0.00	0
d funds in Step 24	-583329.00	1
is a difference between SOFA and notes	0.00	0
- there is a difference between SOFA and notes	0.00	0
- there is a difference between SOFA and notes	0.00	0
k the TB funds bt fwd	0.00	0
e with step 24	50466.00	1
e with step 24	-68721.00	1
nsfers between funds	0.00	0
	0.00	0

0.00	0
0.00	0
16106.00	1
0.00	0
0.00	0
0.00	0
0.00	0
0.00	0
-1.00	1
0.00	0
0.00	0
0.00	0
0.00	0
-23067.00	0
0.00	0
23743.00	0
	14

units sheet for detailed warnings about the errors, and action required

TEP 34 before correcting errors

**Amount
of error**

Zero= no error
1= Errors to fix
Overwrite with :
to ignore error

you have made	-2.00	1
		0
		0
	32212.00	1
entered funds	-1.00	1
entered funds	-16106.00	1
entered funds	0.00	0
	-590931.00	1
		<hr/> 5

units sheet for detailed warnings about the errors, and action required

P 34 before correcting errors

**Amount
of error**

Zero= no error
1= Errors to fix
Overwrite with :
to ignore error

0.00	0
0.00	0
0.00	0
0.00	0
0.00	0
0.00	0

	1341.00	1
	0.00	0
	0.00	0
	0.00	0
	0.00	0
	-16107.00	1
	0.00	0
	0.00	0
	16106.00	1
unds	67369.00	1
	-676.00	1
	-677.00	1
	16106.00	1
	0.00	0
	0.00	0
	0.00	0
	0.00	0
	-676.00	1
		8

the underlying accounts sheet for detailed warnings about the errors, and action required

[P 37 before correcting errors](#)

	Amount of error	Zero= no error 1= Errors to fi Overwrite with : to ignore error
rsed - see Note 16	326444.00	1
rsed - see Note 16	0.00	0
rsed - see Note 16	0.00	0
rsed - see Note 16	0.00	0
rsed - see Note 16	0.00	0
rsed - see Note 16	0.00	0
rsed - see Note 16	0.00	0
rsed - see Note 16	0.00	0
rsed - see Note 16	0.00	0
rsed - see Note 16	0.00	0
rsed - see Note 0	0.00	0
rsed - see Note 0	0.00	0
rsed - see Note 0	0.00	0
rsed - see Note 0	0.00	0
rsed - see Note 0	0.00	0
rsed - see Note 0	0.00	0
		1

the underlying accounts sheet for detailed warnings about the errors, and action required

[P 33 before correcting errors](#)

y analysis

	Amount of error	Zero= no erro 1= Errors to fi Overwrite with : to ignore errc
	0.00	0
	0.00	0
	152264.73	1
	0.00	0
	0.00	0
1 message by clicking link to right	0.00	0
	0.00	0
	0.00	0
arative in Note 40	126538.00	1
	1384.00	1
lysis	143051.00	1
lysis	0.00	0
lysis	0.00	0
lysis	0.00	0
lysis	9052.00	1
lysis	19821.00	1
lysis	0.00	0
lysis	162.00	1
lysis	0.00	0
29	0.00	0
	0.00	0
		7
y analysis		0

the underlying accounts sheet for detailed warnings about the errors, and action required

	Amount of error	Zero= no erro 1= Errors to fi Overwrite with : to ignore errc
n the TB	-401	1
1 Cash Flow		
		1

d be deleted. except as instructed by Sorpaid

progressed until this step has been completed	STEP 23
progressed until this step has been completed	STEP 23
analysed until 'Y' is entered at the foot of this step	STEP 23

[ing errors of data input](#)

[ne - step summary'](#)

1

be ignored



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or

[Go to SOFA](#)
[Top of error page](#)

[Step 10](#)
[Step 31](#)

[Step 24](#)
[Go to error](#)
[Go to error](#)
[Go to note 0](#)
[Go to note 0](#)
[Step 24](#)
[Go to PL ac](#)
[Go to PL ac](#)

[Step 24](#)

[Step 24](#) Or Enter data in grey
[Step 24](#) cells on comparative
PL



rs [Balance sheet](#)
nd [Top of error page](#)
zero
or

[Go to TB](#)



rs [Notes](#)
nd [Top of error page](#)
zero
or

[Go to note 0](#)

[Go to note 0](#)

[Go to note 0](#)

[Go to note 0 NIC section](#)

[Go to note 0 Pension section](#)

[Go to note 0 Benefits setion](#)

[Go to note 7](#)
[Go to Note 0](#)
[Go to note 0](#)
[Go to note 9](#)
[Go to note 9](#)
[Go to note 12](#)
[Go to note 12](#)
[Go to note 12](#)
[Go to note 12](#)
[Go to note 13](#) **Adjustment may ALSO be required in Note 14**
[Go to note 13](#) **see also note 0,0, 0 and 14**
[Go to note 13](#) **see also note 0,0, 0 and 14**
[Go to note 13](#) **see also note 0,0, 0 and 14**
[Go to note 13](#) **see also note 0,0, 0 and 14**
[Go to note 14](#) **See also note 13**
[Go to note 14](#) **See also note 13**
[Go to note 14](#) **See also note 13**
[Go to note 14](#) **See also note 13**
[Go to note 0](#)



rs [DetailPL2](#) [Step 25](#)
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Go to Step 25 and/or Step 37 [Step 25](#) [Step 37](#)
Go to Step 25 and/or Step 37 [Step 25](#) [Step 37](#)
Go to Step 25 and/or Step 37 [Step 25](#) [Step 37](#)
Go to Step 25 and/or Step 37 [Step 25](#) [Step 37](#)
Go to Step 25 and/or Step 37 [Step 25](#) [Step 37](#)
Go to Step 25 and/or Step 37 [Step 25](#) [Step 37](#)
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Go to Step 25 and/or Step 37 [Step 25](#) [Step 37](#)
[Goto Note 0](#)



rs
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[Go to activity analysis - DetailPL1](#)
[Top of error page](#)

[Step 28](#)

[Go to note 39](#)

[Go to Step 29 - Breakdown of costs by activity](#)

[Go to Step 29 - Breakdown of costs by activity](#)

[Go to Step 29 - Breakdown of costs by activity](#)

[Go to error correction message](#)

[Step 28](#)

[Step 28](#)

[Go to note 40](#)

[Go to Step 29 - Breakdown of costs by activity](#)

[Go to error area](#)

[Go to Step 29 - Breakdown of costs by activity](#)

[Go to error area](#)

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[Go to Step 29 - Breakdown of costs by activity](#)

[Go to note 0](#)

[Go to Step 29 - Breakdown of costs by activity](#)



rs
nd
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or

[DetailPL2](#)
[Top of error page](#)

[Goto cash flow](#)

Workbook properties have been set up

Brixton Mosque and Islamic Cultural Centre for the year ended 31 March 2024

Nom

Code

Overall HELP file see - [HELP! How do you approach entering the TB?](#)

All entries in all columns require **debits** to be entered as **positive** and **credits** to be entered with a **minus**

You should only **enter** data in **blue** shaded cells, whether these are numbers or text. All yellow shaded cells are for disclosure **purposes**. **There is a wealth of information and tips in the HELP files.**

Explanatory HELP files on how you enter data are shown throughout the Trial Balance.

Income of the charity

[HELP! ACTIVITY BASED ACCOUNTS](#)

[HELP! NON ACTIVITY BASED ACCOUNTS](#)

[HELP! CHANGING TB SUBHEADINGS](#)

[HELP! FURTHER ANALYSIS OF SUBHEADINGS](#)

SOFA Line heading A1

Donations & Legacies

[HELP! INCOME RECOGNITION RULES](#)

[HELP! A1 Income from donations and legacies](#)

You can only alter blue shaded descriptions

[HELP! Donations and gifts](#)

[HELP! Legacies](#)

[HELP! Amending headings - yellow cells](#)

[HELP! Members subs as donations](#)

[HELP! Sponsorship](#)

[HELP! Donated goods and services](#)

[HELP! Capital grants](#)

[HELP! Amending headings - blue cells](#)

[HELP! Taxation and VAT - SOFA A1](#)

1 Donations and gifts from individuals

2 Legacies receivable

3 Revenue grants from government and public bodies

4 Revenue grants and donations from non public bodies

5 Membership subscriptions as donations

6 Sponsorship

7 Donated goods and services

8 Capital grants from government and public bodies

9 Capital grants from non public bodies

10 Spare heading- replace with text -may require detailed analysis

11 Spare heading- replace with text -may require detailed analysis

SOFA line heading A2

Income from charitable activities

Subheadings are more fully described in SORP 4.27 to 4.43

Line heading A2 (a)

Primary purpose and ancillary trading

[HELP! Primary purpose and ancillary trading](#)

You can alter any of these descriptions

[HELP! Amending headings - blue cells](#)

1 Sale of goods and services in accordance with the charity's objects

2 Residential care fees

3 Admission fees- Exhibitions and galleries

Workbook properties have been set up

- | | | |
|----|---|--|
| 4 | Ticket Sales | |
| 5 | Commission Received - charitable activities | |
| 6 | Ancillary trading in support of charitable objects | |
| 7 | Ancillary trading in support of primary purpose trading | |
| 8 | Sales of goods and services made or provided by beneficiaries | |
| 9 | Letting of property for charitable purposes | |
| 10 | Management fees and charges received | |
| 11 | Membership subscriptions in return for services | |
| 12 | Spare heading- replace with text | |
| 13 | Spare heading- replace with text | |

HELP! [Taxation and VAT - SOFA A2a](#)

Line heading A2 (b)

Charitable income from funders

HELP! [Income from funders - Subheadings](#)

HELP! [A2](#)

[analysis s](#)

HELP! [Amending headings - yellow cells](#)

HELP! [Charitable income from funders](#)

You can only alter blue shaded descriptions

- | | | |
|---|---|--|
| 1 | Contractual payments from public bodies to fund charitable activities | |
| 2 | Performance related grants from public bodies to fund charitable activities | |
| 3 | Contractual payments from non public bodies to fund charitable activities | |
| 4 | Performance related grants from non public bodies to fund charitable activities | |
| 5 | Spare heading- to be analysed - replace with text | |
| 6 | Spare heading 1 broad heading with no analysis- replace with text | |
| 7 | Spare heading 2- broad heading with no analysis -replace with text | |

HELP! [Amending headings - blue cells](#)

HELP! [Taxation and VAT - SOFA A2b](#)

Line heading A3

Income from other, non charitable, trading activities

HELP! [Income from other trading activities](#)

Subheadings are more fully described in SORP 4.27 to 4.43

You can alter any of these descriptions, except the subheadings

HELP! [Fundraising trading](#)

HELP! [Fundraising events](#)

HELP! [Non primary purpose trading](#)

HELP! [Non charitable trading](#)

HELP! [Non charitable commission](#)

HELP! [Sale of donated goods](#)

HELP! [Trading by subsidiaries](#)

- | | | |
|---|--|--|
| 1 | Trading activities to raise funds for the charity | |
| 2 | Income from fundraising events | |
| 3 | Income from fundraising events | |
| 4 | Non-charitable trading activities | |
| 5 | Commission received - non charitable activities | |
| 6 | Income from the sale of donated goods | |
| 7 | Non-charitable trading activities of subsidiary entities | |

Workbook properties have been set up

HELP! [Membership subscriptions - for goods and services - not as donations](#)

HELP! [Income from letting and licensing](#)

HELP! [Sponsorship for benefits](#)

HELP! [Salaries recharged to other organisations](#)

HELP! [Sale of bought in goods](#)

HELP! [Amending headings - blue cells](#)

- | | | |
|----|---|--|
| 8 | Membership subscriptions and sponsorships as, a payment for goods or services | |
| 9 | Income from letting and licensing of property for non charitable purposes | |
| 10 | Sponsorships and social lotteries which cannot be considered pure donations | |
| 11 | Salaries recharged to other organisations | |
| 12 | Sale of bought in goods | |
| 13 | Spare heading- replace with text | |

Line heading A4

HELP! [Income from investments](#)

Investment income

HELP! [Complying with the SORP - Investment income](#)

Subheadings are more fully described in SORP 4.27 to 4.43

You can only alter blue shaded descriptions

HELP! [Amending headings - blue cells](#)

HELP! [Amending headings - yellow cells](#)

HELP! [Bank interest](#)

HELP! [Other interest](#)

HELP! [Taxation and VAT - SOFA A4](#)

- | | | |
|---|----------------------------------|--|
| 1 | Property Rental Income | |
| 2 | Dividend Income | |
| 3 | Bank Interest Receivable | |
| 4 | Non Bank interest receivable | |
| 5 | Other Investment Income | |
| 6 | Spare heading- replace with text | |
| 7 | Spare heading- replace with text | |
| 8 | Spare heading- replace with text | |

Line heading A5

HELP! [Other income](#)

Other income

Subheadings are more fully described in SORP 4.27 to 4.43

HELP! [What should be in this section](#)

Gains and Losses

You can only alter blue shaded descriptions

HELP! [Gains/losses on fixed assets](#)

HELP! [Gains/losses on social investments](#)

HELP! [Gains/losses on heritage assets](#)

ONLY use this spare row to enter gains and losses ONLY

- | | | |
|---|--|--|
| 1 | Realised losses on disposals of tangible fixed assets held for the charity's own use | |
| 2 | Realised losses on disposals of social investments which are programme related | |
| 3 | Realised losses on disposals of heritage assets | |
| 4 | Realised losses on the disposal of intangible assets | |
| 5 | Spare heading for realised gains and losses- replace with text | |

Other

HELP! [Amending headings - yellow cells](#)

HELP! [Amending headings - blue cells](#)

For further help for these three rows, see SORP module 20

HELP! [Insurance claims](#)

- | | | |
|----|---|--|
| 6 | Royalties from the exploitation of intellectual property rights | |
| 7 | Sundry other income | |
| 8 | Conversion of endowment funds into income | |
| 9 | Capital funds released to income funds from expendable endowment | |
| 10 | Release of funds to income from the 'unapplied total return fund' | |
| 11 | Insurance claims - Revenue items | |

Workbook properties have been set up

DO NOT enter gains and losses in this row - but other sundry income

12 Spare heading- replace with text

Gross income of the charity for year ended 31 March 2024 excluding items in section D

Line heading D1

Net revaluation gains/losses on assets including gain

HELP! [Revaluation of fixed assets](#)

The requirements are more fully described in SORP 4.39 to 4.41 and Module 10

Enter Net revaluation gains/losses on assets including gains on heritage and intangible assets, but excluding investment assets ,as an aggregate figure

Line heading D2

Net gains/Losses on Investment assets

HELP! [Changing the headings and descriptions in this section](#)

HELP! [Realised and unrealised gains on investment assets](#)

A) Realised Gains/ Losses are transferred to the relevant revenue funds

The requirements are more fully described in SORP 4.39 to 4.41

HELP! [Amending headings - yellow cells](#)

Listed investments
Investment properties
Other Unlisted Investments
Investments in subsidiaries

B) Unrealised gains on revaluation or write down are transferred to the cost of the relevant investments

Listed investments - Unrealised
Social investments - Unrealised
Other Unlisted Investments - Unrealised
Investment properties - Unrealised
Investments in subsidiaries - Unrealised
Write down under SORP 10.51 - Social Investments
Write down under SORP 10.50 - Group undertakings
Write down under SORP 10.50 - Other Unlisted Investments

Do **NOT** enter **REALISED** gains or losses on Programme related investments - they should be entered under section D1
Mixed Motive investments should be included here

Line heading D3

Net actuarial gains on defined pension benefit schemes

HELP! [Net actuarial gains on defined pension benefit schemes](#)

The requirements are more fully described in SORP 4.39 to 4.416

Enter Net actuarial gains on defined pension benefit schemes as an aggregate figure

Line heading D3 (a)

Extraordinary items

HELP! [Extraordinary items](#)

The requirements are more fully described in SORP 4.16 to 4.18

Enter Extraordinary items as an aggregate figure

Line heading D3 (b)

Costs of fundamental reorganisation or restructuring

Workbook properties have been set up

HELP! [Costs of fundamental reorganisation etc](#)

The requirements are more fully described in SORP 4.16 to 4.18

Enter Costs of fundamental reorganisation or restructuring as an aggregate figure

Expenditure

HELP! [Allocating costs -how do entries appear in the accounts?](#)

Costs specifically attributable to activities:-

Line heading B1

Costs of raising funds

Expenditure on raising funds and costs of investment management

HELP! [A](#)

HELP! [Amending headings - blue cells](#)

Agent's costs for fundraising

Commissions payable

Fundraising publicity & marketing

Cost of fundraising activities

Fundraising trading costs

HELP! [Amending headings - yellow cells](#)

Costs of non primary purpose trading

Movement in stock for non primary purpose trading

HELP! [Entering stock movement](#)

HELP! [Matching income and expenditure](#)

Investment management costs

Professional investment advice

Rent collection costs for non charitable property

Property repairs and maintenance for non charitable prop

Marketing & advertising of fundraising

Costs of seeking donations, grants and legacies

Cost of operating membership scheme

Cost of operating social lotteries

Costs of staging fundraising events

Costs of charity shop selling goods

Gross wages and salaries - fundraising activities

Employers' NI - fundraising activities

HELP! [Defined benefit schemes](#)

Defined benefit pension costs - fundraising activities

HELP! [Defined contribution schemes](#)

Defined contribution pension costs - fundraising activities

Temporary Staff - fundraising activities

THIS ROW -Group consolidated accounts only

Costs of operating a trading company

Subcontracted fundraising

Spare fundraising costs 1

Spare fundraising costs 2

Spare fundraising costs 3

Line heading B2

Expenditure on charitable activities

Expenditure on charitable activities

HELP! [What the SORP requires in this section](#)

Workbook properties have been set up

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

THIS ROW -Group consolidated accounts only

HELP! [Amending headings - blue cells](#)

Gross wages and salaries - charitable activities	
Employers' NI - Charitable activities	
Defined benefit pension costs - charitable activities	
Defined contribution pension costs - charitable activities	
Temporary Staff - Charitable Activities	
Travel and Subsistence - Charitable Activities	
Marketing and advertising of charitable services	
Costs of negotiating charitable contracts and grants	
Expenditure incurred by subsidiaries on charitable activities	
Donations Paid	
Zakah	
Freelance Staff	
Dawah	
Madrasah	
Spare charitable activity costs 6	
Insurance Costs	
Event	

Expenditure on charitable activities - Grant making

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Amending headings - blue cells](#)

Grants made to individuals	
Grants made to organisations	
Costs relating to the award of grants	
Monitoring costs of grants awarded	
Support cost related to grants awarded	
Gross wages and salaries - grantmaking activities	
Employers' NI - grantmaking activities	
Defined benefit pension costs - grantmaking activities	
Defined contribution pension costs - grantmaking activities	
Temporary Staff - grantmaking activities	
Spare grantmaking costs 1	
Spare grantmaking costs 2	
Spare grantmaking costs 3	
Spare grantmaking costs 4	

The blue cells in this row are only for company charities - you can ignore them

The yellow cells in this row are only for company charities- you can ignore them

Primary purpose and ancillary trading

HELP! [Amending headings - blue cells](#)

HELP! [Entering stock movement](#)

HELP! [Matching income and expenditure](#)

HELP! [Entering stock movement](#)

Cost of goods for primary purpose trading	
Cost of goods for primary purpose trading	
Cost of goods for primary purpose trading	
Movement in stock for goods made by beneficiaries	
Cost of charitable letting of none investment property	
Costs of income from public bodies for charitable trading	
Costs of ancillary trading to benefit beneficiaries	
Movement in stock for ancillary trading	

HELP! [Entering stock movement](#)

Workbook properties have been set up

	Marketing and advertising of primary purpose trading	
HELP! Amending headings - yellow cells	Gross wages and salaries - charitable trading activities	
	Employers' NI - charitable trading activities	
HELP! Defined benefit schemes	Defined benefit pension costs - charitable trading activities	
HELP! Defined contribution schemes	Defined contribution pension costs - charitable trading activities	
	Temporary Staff - charitable trading activities	
	Spare primary purpose trading costs 1	
	Spare primary purpose trading costs 2	
	Spare primary purpose trading costs 3	
	Spare primary purpose trading costs 4	

Line heading B3

Governance costs

Governance costs- this category will be taken directly to the SOFA, without any activity analysis

Note - in order to arrive at the correct disclosures, all governance costs must be included in this allocation, they must be extracted from there and inserted here, as there will be no further opportunity

HELP! Amending headings - yellow cells	Independent Examiner's fees	
HELP! Matching income and expenditure	Auditor's fees	
	Trustees' remuneration	
	NIC on Trustees' remuneration	
HELP! Defined benefit schemes	Trustees Defined benefit pension costs	
HELP! Defined contribution schemes	Trustees Defined contribution pension costs	
	Trustees' expenses	
THIS ROW - For Northern Ireland only	Reporting Accountant fees	
	Trustees' indemnity insurance	
	Benefits paid to trustees	
HELP! Amending headings - blue cells	Spare governance costs 1	
	Spare governance costs 2	
	Spare governance costs 3	

Line heading B3

Other expenditure unrelated to fundraising or to charitable activities

Other expenditure unrelated to fundraising or to charitable activities

Warning !! If expenditure in this category exceeds specified limits (either percentage of income or absolute limits) it will be disallowed for tax purposes - so be very careful to be accurate in allocating expenses to this area. HMRC may query spending in this area

THIS ROW -Group accounts only	Non charitable expenditure of trading subsidiaries	
HELP! Amending headings - blue cells	Fines and penalties	
HELP! Matching income and expenditure	Spare heading - other 1	
	Spare heading - other 2	
	Spare heading - other 3	
	Spare heading - other 4	
	Spare heading - other 5	
HELP! Ex Gratia payments	Ex Gratia payments	

Other items of expenditure which will require allocation to activities

Non specific support costs requiring allocation

Workbook properties have been set up

Employee costs not included in direct costs

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Amending headings - blue cells](#)

Cost of salaries recharged to other organisations	
Employers' NI - Recharged salaries	
Defined benefits pension costs - recharged employees	
Defined contribution pension costs - recharged employees	
Salaries - Administrative staff	
Defined benefit pension cost - administrative staff	
Defined contribution pension cost - administrative staff	
Employers' NI - Administrative staff	
Temporary staff and recruitment	
Other salaries	
Employer's NI - Other salaries	
Defined benefit pension costs - Other salaries	
Defined contribution pension costs - Other salaries	
Training and welfare - staff	
Payroll fees and charges	
Travel and subsistence - staff	
Redundancy payments	
Compensation payments	
Recruitment expenses	
Child care for staff	
Child care for staff	
Entertaining	
Employees' liability insurance	
Homeworker's allowance - staff	
Employment spare (1)	
Subcontractors	

Volunteer costs

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Volunteers' expenses	
Child Care for volunteers	
Training and welfare - volunteers	
Travel and subsistence - volunteers	
Motor expenses - volunteers	
Homeworkers' allowance - volunteers	
Volunteers' costs - spare 1	
Volunteers' costs - spare 2	

Premises Expenses

This row is for operating leases only

Rent payable under operating leases

This row is for NON operating leases

Licence fees payable

HELP! [Amending headings - blue cells](#)

Service charges payable

HELP! [Matching income and expenditure](#)

Rates and water charges

These are NOT operating leases

Room Hire

HELP! [Amending headings - yellow cells](#)

Light heat and power

Workbook properties have been set up

Cleaning and waste management	
Premises repairs, renewals and maintenance	
Premises repairs, renewals and maintenance	
Property insurance	
Premises spare (1)	
Premises spare (2)	

Administrative overheads

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Telephone, fax and internet	
Postage	
Stationery and printing	
Courier Services	
Information and publications	
Subscriptions to periodicals	
Membership subscriptions	
Equipment expenses	
Hire of equipment	
Software licences and expenses	
Health and safety costs	
Advertising and marketing	
Liability and contents insurance	
Sundry expenses	
Courier services	
Information and publications	
Equipment, repairs, expenses and maintenance	
PAT tests	
Resource costs	
Licences & Permits	
Admin costs spare (1)	
Admin costs spare (2)	
Admin costs spare (3)	

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination

HELP! [Amending headings - yellow cells](#)

Assurance -Non audit or examination	
Fees paid to the examiner's firm	
Tax advisory fees	
Other financial services	

Professional fees paid to advisors other than the auditor or examiner

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Accountancy fees other than examination or audit fees	
Tax advice	
Legal fees	
Consultancy fees	
Management fees	
Other legal and professional	
Legal and professional spare (1)	

Workbook properties have been set up

Legal and professional spare (2)

Financial costs

HELP! [How to enter bank charges](#)

HELP! [Amending headings - blue cells](#)

HELP! [How to enter interest in these rows](#)

Bank charges

Bank charges

Hire Purchase interest

Loan interest

Bank interest payable

Depreciation and amortisation

HELP! [How to enter depn and amortisation](#)

The headings in this section can be altered in the Balance Sheet section of the TB

Intangible Fixed Assets - Amortisation

Heritage Assets - Depreciation

Land and Buildings - Depreciation

Plant & Machinery - Depreciation

Motor Vehicles - Depreciation

This row is not included in the TB totals, as the individual rows above are included in the totals

Depreciation & Amortisation in total for the period

Charitable provisions and funding commitments- See SORP 7.39

HELP! [Provisions, commitments etc](#)

Provisions and commitments made in the year

Amounts charged against the provisions and commitments in the year

HELP! [Amending headings - yellow cells](#)

Reversals of unused amounts in the year

Taxation - most of this section may not apply to many charities - this category will Do not amend headings in this section as they are used for disclosures

HELP! [Amending headings - yellow cells](#)

HELP! [Corporation tax](#)

HELP! [Deferred Tax](#)

HELP! [Income tax](#)

HELP! [VAT flat rate](#)

Corporation tax

Corporation tax - prior year adjustments

Deferred tax

Income tax payable

Loss on VAT flat rate scheme

Retained (surplus)/deficit

Balance Sheet of the Charity

HELP! [Altering fixed asset headings](#)

Nom
Code

Intangible Fixed Assets

Cost - b/fwd

Cost - additions

Cost - disposals

Amortisation - b/fwd

Amortisation - provided in year

Amortisation - disposals

Workbook properties have been set up

[HELP! Altering fixed asset headings](#)

Heritage Assets

Cost - b/fwd
Cost - additions

[HELP! Allocating revaluation from other assets?](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

[HELP! Altering fixed asset headings](#)

Land and Buildings

Cost - b/fwd
Cost - additions

[HELP! Allocating revaluation to other assets](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

[HELP! Altering fixed asset headings](#)

Plant & Machinery

Cost - b/fwd
Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

[HELP! Altering fixed asset headings](#)

Motor Vehicles

Cost - b/fwd

Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

Listed investments

B/fwd
Additions
Unrealised gains (-)/ losses

If module 22 applies all pooled investments should be included here and analysed in notes

Disposals

Investment properties

B/fwd
Additions
Unrealised gains (-)/ losses
Disposals

[HELP! Altering fixed asset headings](#)

Other Unlisted Investments

B/fwd
Additions
Unrealised gains (-)/ losses
Write down under SORP 10.51 - non group assets
Write down under SORP 10.51 - group undertakings
Disposals

[HELP! Altering fixed asset headings](#)

Workbook properties have been set up

Investments in subsidiaries

B/fwd
Additions
Unrealised gains (-)/ losses
Disposals

Social investments

B/fwd
Additions
Unrealised gains (-)/ losses
Write down under SORP 10.50
Disposals

Stocks

Stocks

Debtors - due in less than one year

Trade debtors
Due from group undertakings
Prepayments and accrued income
Other debtors

Debtors - due in more than one year

Current asset investments

Cash on deposit - less than 3 months notice
Cash on deposit - more than 3 months notice
Investment properties held for sale
Investments in group undertakings held for sale
Listed investments
Other investments

Bank and cash balances

Bank balances in credit
Petty cash and floats

Creditors less than 1yr

Bank overdrafts
Bank loans
Accruals for grants payable
Payment received on account for contracts or performance
Deferred Income - Unrestricted & designated funds
Deferred Income - Restricted funds
Deferred Income - Endowment funds
Finance lease and HP contracts
Trade creditors
Accruals
Due to group undertakings
Corporation tax
PAYE, NIC VAT and other taxes
Other creditors

Defined Benefit schemes - assets & liabilities

Defined benefit pension fund asset/liability - current gains
Defined benefit pension fund asset/liability - balance of as

Defined contribution schemes - assets & liabilities

Workbook properties have been set up

	Defined contributions pension fund asset/liability - current	
Creditors greater than 1yr	Bank loans	
	Bank overdrafts	
	Finance lease and HP contracts	
	Accruals for grants payable	
	Payment received on account for contracts or performance	
	Deferred Income - Unrestricted & designated funds	
	Deferred Income - Restricted funds	
	Deferred Income - Endowment funds	
	DO NOT USE - For future requirements	
	Trade creditors	
	Accruals	
	Due to group undertakings	
	Corporation tax	
	PAYE, NIC VAT and other taxes	
	Defined benefit pension fund asset/liability - over 1 yr	
	Defined contributions pension fund asset/liability - over 1 yr	
	Other creditors	
Charitable provisions and funding commitments	Opening balances	
	Provisions and commitments made in the year	
Amounts charged against the provisions and commitments in the year		
	Reversals of unused amounts in the year	
Deferred tax	B/fwd	
	Charged to the p/l account	
Funds of the charity		
Unanalysed funds bt fwd		
Unanalysed surplus/deficit from prior period £-16106.12		
Share Capital		
<i>Called up share capital</i>	B/fwd	
	Shares issued	
	Shares redeemed	
Share premium	B/fwd	
	On shares issued	
	Expenses of issue	
Unrestricted and designated funds		
<i>Unrestricted funds - Revenue</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
	(Surplus)/Deficit	
<i>Designated Revenue Funds</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
<i>Designated Fixed Asset Funds</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
<i>Unrestricted Revaluation Reserve</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
	Revaluation surpluses/deficits in the year	

Workbook properties have been set up

Restricted funds

Restricted Revenue Funds

Bt fwd from prior period
Transfers in - credit - out debit
(Surplus)/Deficit

Restricted Fixed Asset Funds

Bt fwd from prior period
Transfers in - credit - out debit

Restricted Revaluation Reserve

Bt fwd from prior period
Transfers in - credit - out debit
Revaluation surpluses/deficits in the year

Pension reserve - unrestricted

Bt fwd from prior period
Debits charged to funds
Credits - credited to funds

Totals (all should be zero)

After entering the trial balance, check it balances by clicking the VT '123' button -

If you have correctly entered the Trial Balance, click the link below, to take you to

[Return to 'Home - step summary'](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

[Return to top of TB](#)

[Goto TB - income](#)

[Goto TB - gains](#)

[Goto TB - expenses](#)

[Goto TB - Balance sheet](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

Workbook properties have been set up

Brixton Mosque and Islamic Cultural Centre for the year ended 31 March 2024

	Current year
	Unrestricted Funds
Overall HELP file see - HELP! How do you approach entering the TB?	£

All entries in all columns require **debits** to be entered as **positive** and **credits** to be entered with a negative sign.

You should only **enter** data in **blue** shaded cells, whether these are numbers or text. All yellow cells contain formulae for disclosure **purposes**. There is a wealth of information and tips in the **HELP** files.

Explanatory HELP files on how you enter data are shown throughout the Trial Balance

Income of the charity

[HELP! ACTIVITY BASED ACCOUNTS](#)

[HELP! NON ACTIVITY BASED ACCOUNTS](#)

[HELP! Structure of](#)

[HELP! CHANGING TB SUBHEADINGS](#)

[HELP! FURTHER ANALYSIS OF SUBHEADINGS](#)

Enter debits as +

Only enter data if

OFA Line heading A1

Donations & Legacies

[HELP! INCOME RECOGNITION RULES](#)

[HELP! A1 Income from donations and legacies: step?](#)

	You can only alter blue shaded descriptions	Numbered items
HELP! Donations and gifts	1 Donations and gifts from individuals	(178,958.00)
HELP! Legacies	2 Legacies receivable	
	3 Revenue grants from government and public bodies	
	4 Revenue grants and donations from non public bodies	
HELP! Amending headings - yellow cells	5 Membership subscriptions as donations	
HELP! Members subs as donations	6 Sponsorship	
HELP! Sponsorship	7 Donated goods and services	
HELP! Donated goods and services	8 Capital grants from government and public bodies	
HELP! Capital grants	9 Capital grants from non public bodies	
HELP! Amending headings - blue cells	10 Spare heading- replace with text -may require detailed analysis	
HELP! Taxation and VAT - SOFA A1	11 Spare heading- replace with text -may require detailed analysis	

OFA line heading A2

Income from charitable activities

Subdivided into p

Subheadings are more fully described in SORP 4.27 to 4.43

Line heading A2 (a)

Primary purpose and ancillary trading

[HELP! Primary purpose and ancillary trading](#)

Enter debits as +

Only enter data if

	You can alter any of these descriptions
HELP! Amending headings - blue cells	1 Sale of goods and services in accordance with the charity's objects
	2 Residential care fees
	3 Admission fees- Exhibitions and galleries

Workbook properties have been set up

- 4 Ticket Sales
- 5 Commission Received - charitable activities
- 6 Ancillary trading in support of charitable objects
- 7 Ancillary trading in support of primary purpose trading
- 8 Sales of goods and services made or provided by beneficiaries
- 9 Letting of property for charitable purposes
- 10 Management fees and charges received
- 11 Membership subscriptions in return for services
- 12 Spare heading- replace with text
- 13 Spare heading- replace with text

HELP! [Taxation and VAT - SOFA A2a](#)

ine heading A2 (b)

Charitable income from funders

HELP! [Income from funders - Subheadings](#)

[2\(b\) - Classification](#)

[step?](#)

HELP! [Amending headings - yellow cells](#)

You can *only* alter blue shaded descriptions **Items shaded red**

HELP! [Charitable income from funders](#)

- 1 Contractual payments from public bodies to fund charitable activities
- 2 Performance related grants from public bodies to fund charitable activities
- 3 Contractual payments from non public bodies to fund charitable activities
- 4 Performance related grants from non public bodies to fund charitable activities
- 5 Spare heading- to be analysed - replace with text
- 6 Spare heading 1 broad heading with no analysis- replace with text
- 7 Spare heading 2- broad heading with no analysis -replace with text

HELP! [Amending headings - blue cells](#)

HELP! [Taxation and VAT - SOFA A2b](#)

ine heading A3

Income from other, non charitable, tradties

HELP! [Income from other trading activities](#)

Enter debits as +

ubheadings are more fully described in SORP 4.27 to 4.43

Only enter data i

You can alter any of these descriptions, ex **subsidiaries item v**

HELP! [Fundraising trading](#)

HELP! [Fundraising events](#)

HELP! [Non primary purpose trading](#)

HELP! [Non charitable trading](#)

HELP! [Non charitable commission](#)

HELP! [Sale of donated goods](#)

HELP! [Trading by subsidiaries](#)

- 1 Trading activities to raise funds for the charity
- 2 Income from fundraising events
- 3 Income from fundraising events
- 4 Non-charitable trading activities
- 5 Commission received - non charitable activities
- 6 Income from the sale of donated goods
- 7 Non-charitable trading activities of subsidiary entities

Workbook properties have been set up

HELP! [Membership subscriptions - for goods and services - not as donations](#)

HELP! [Income from letting and licensing](#)

HELP! [Sponsorship for benefits](#)

HELP! [Salaries recharged to other organisations](#)

HELP! [Sale of bought in goods](#)

HELP! [Amending headings - blue cells](#)

8 Membership subscriptions and sponsorships as, a payment for goods or services

9 Income from letting and licensing of property for non charitable purposes

10 Sponsorships and social lotteries which cannot be considered pure donations

11 Salaries recharged to other organisations

12 Sale of bought in goods

13 Spare heading- replace with text

Investment income heading A4

Investment income

HELP! [Income from investments](#)

HELP! [Complying with the SORP - Investment](#)

Subheadings are more fully described in SORP 4.27 to 4.43

Enter debits as +

Only enter data if

You can only alter blue shaded descriptions

HELP! [Amending headings - blue cells](#)

1 Property Rental Income

2 Dividend Income

HELP! [Amending headings - yellow cells](#)

HELP! [Bank interest](#)

HELP! [Other interest](#)

3 Bank Interest Receivable

4 Non Bank interest receivable

5 Other Investment Income

6 Spare heading- replace with text

7 Spare heading- replace with text

8 Spare heading- replace with text

HELP! [Taxation and VAT - SOFA A4](#)

Other income heading A5

Other income

HELP! [Other income](#)

Subheadings are more fully described in SORP 4.27 to 4.43

Enter debits as +

Only enter data if

HELP! [What should be in this section](#)

Gains and Losses

You can only alter blue shaded descriptions Enter gains as +

HELP! [Gains/losses on fixed assets](#)

1 Realised losses on disposals of tangible fixed assets held for the charity's own use

HELP! [Gains/losses on social investments](#)

2 Realised losses on disposals of social investments which are programme related

HELP! [Gains/losses on heritage assets](#)

3 Realised losses on disposals of heritage assets

4 Realised losses on the disposal of intangible assets

ONLY use this spare row to enter gains and losses ONLY

5 Spare heading for realised gains and losses- replace with text

Other

HELP! [Amending headings - yellow cells](#)

HELP! [Amending headings - blue cells](#)

6 Royalties from the exploitation of intellectual property rights

7 Sundry other income

8 Conversion of endowment funds into income

9 Capital funds released to income funds from expendable endowment

For further help for these three rows, see SORP module 20

10 Release of funds to income from the 'unapplied total return fund'

HELP! [Insurance claims](#)

11 Insurance claims - Revenue items

Workbook properties have been set up

DO NOT enter gains and losses in this row
- but other sundry income

12 Spare heading- replace with text

Gross income of the charity for year ended 31 March 2024 excluding items in section D (178,958.00)

Line heading D1

Net revaluation gains/losses on assets inclis on heritage an

HELP! [Revaluation of fixed assets](#)

Enter debits as +

The requirements are more fully described in SORP 4.39 to 4.41 and Module 10

Only enter data i

Enter Net revaluation gains/losses on assets including gains on heritage and intangible assets, but excluding investment assets ,as an aggregate figure

Line heading D2

Net gains/Losses on Investment ass

HELP! [Changing the headings and descriptions in this section](#)

HELP! [Realised and unrealised gains on investment assets](#)

Enter debits as +

Only enter data i

A) Realised Gains/ Losses are transferred to the relevant revenue funds

The requirements are more fully described in SORP 4.39 to 4.41

Enter Net gain

HELP! [Amending headings - yellow cells](#)

Listed investments
Investment properties
Other Unlisted Investments
Investments in subsidiaries

B) Unrealised gains on revaluation or write down are transferred to the cost of the reletment

Listed investments - Unrealised
Social investments - Unrealised
Other Unlisted Investments - Unrealised
Investment properties - Unrealised
Investments in subsidiaries - Unrealised
Write down under SORP 10.51 - Social Invest
Write down under SORP 10.50 - Group undert
Write down under SORP 10.50 - Other Unlistents

Do **NOT** enter **REALISED** gains or losses on Programme related investments - they should b under A5 above, b
Mixed Motive investments should be included here

Line heading D3

Net actuarial gains on defined pension schemes

HELP! [Net actuarial gains on defined pension benefit schemes](#)

Enter debits as +

The requirements are more fully described in SORP 4.39 to 4.416

Only enter data i

Enter Net actuarial gains on defined pension benefit schemes as an aggregate figure

Line heading D3 (a)

Extraordinary items

HELP! [Extraordinary items](#)

The requirements are more fully described in SORP 4.16 to 4.18

Enter Extraordinary items as an aggregate figure

Line heading D3 (b)

Costs of fundamental reorganisation orring

Workbook properties have been set up

HELP! [Costs of fundamental reorganisation etc](#)

the requirements are more fully described in SORP 4.16 to 4.18

Enter debits as +

Only enter data if

Enter Costs of fundamental reorganisation or restructuring as an aggregate figure

Expenditure

HELP! [Allocating costs -how do entries appear in the accounts?](#)

Enter debits as +

Costs specifically attributable to activities:-

Only enter data if

line heading B1

Costs of raising funds

Expenditure on raising funds and costs of investment management

Amending this cate

HELP! [Amending headings - blue cells](#)

Agent's costs for fundraising

Commissions payable

Fundraising publicity & marketing

Cost of fundraising activities

Fundraising trading costs

HELP! [Amending headings - yellow cells](#)

Costs of non primary purpose trading

HELP! [Entering stock movement](#)

Movement in stock for non primary purpose trading

HELP! [Matching income and expenditure](#)

Investment management costs

Professional investment advice

Rent collection costs for non charitable property

Property repairs and maintenance for non charity

Marketing & advertising of fundraising

Costs of seeking donations, grants and legacies

Cost of operating membership scheme

Cost of operating social lotteries

Costs of staging fundraising events

Costs of charity shop selling goods

Gross wages and salaries - fundraising activities

Employers' NI - fundraising activities

HELP! [Defined benefit schemes](#)

Defined benefit pension costs - fundraising activities

HELP! [Defined contribution schemes](#)

Defined contribution pension costs - fundraising activities

Temporary Staff - fundraising activities

THIS ROW -Group consolidated accounts only

Costs of operating a trading company

Subcontracted fundraising

Spare fundraising costs 1

Spare fundraising costs 2

Spare fundraising costs 3

line heading B2

Expenditure on charitable activities

Enter debits as +

Expenditure on charitable activities

HELP! [What the SORP requires in this section](#)

Only enter data if

Workbook properties have been set up

HELP! [Amending headings - yellow cells](#)
HELP! [Matching income and expenditure](#)
HELP! [Defined benefit schemes](#)
HELP! [Defined contribution schemes](#)

THIS ROW -Group consolidated accounts only

HELP! [Amending headings - blue cells](#)

Gross wages and salaries - charitable activities	39,360.76
Employers' NI - Charitable activities	
Defined benefit pension costs - charitable activities	
Defined contribution pension costs - charitable activities	
Temporary Staff - Charitable Activities	
Travel and Subsistence - Charitable Activities	3,763.80
Marketing and advertising of charitable services	
Costs of negotiating charitable contracts and grants	
Expenditure incurred by subsidiaries on charitable activities	
Donations Paid	19,095.20
Zakah	229.05
Freelance Staff	4,390.00
Dawah	2,007.68
Madrasah	22,188.76
Spare charitable activity costs 6	
Insurance Costs	1,274.27
Event	50,741.36

Enter debits as +

Expenditure on charitable activities - Grant making

Only enter data if

HELP! [Amending headings - yellow cells](#)
HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Amending headings - blue cells](#)

Grants made to individuals	
Grants made to organisations	
Costs relating to the award of grants	
Monitoring costs of grants awarded	
Support cost related to grants awarded	
Gross wages and salaries - grantmaking activities	
Employers' NI - grantmaking activities	
Defined benefit pension costs - grantmaking activities	
Defined contribution pension costs - grantmaking activities	
Temporary Staff - grantmaking activities	
Spare grantmaking costs 1	
Spare grantmaking costs 2	
Spare grantmaking costs 3	
Spare grantmaking costs 4	

The blue cells in this row are only for company charities - you can ignore them

The yellow cells in this row are only for company charities- you can ignore them

Primary purpose and ancillary trading

Enter debits as +

Only enter data if

HELP! [Amending headings - blue cells](#)
HELP! [Entering stock movement](#)
HELP! [Matching income and expenditure](#)
HELP! [Entering stock movement](#)

Cost of goods for primary purpose trading	
Cost of goods for primary purpose trading	
Cost of goods for primary purpose trading	
Movement in stock for goods made by beneficiaries	
Cost of charitable letting of non-investment property	
Costs of income from public bodies for charitable trading	
Costs of ancillary trading to benefit beneficiaries	
Movement in stock for ancillary trading	

HELP! [Entering stock movement](#)

Workbook properties have been set up

	Marketing and advertising of primary purpose trading	
HELP! Amending headings - yellow cells	Gross wages and salaries - charitable trading activities	
	Employers' NI - charitable trading activities	
HELP! Defined benefit schemes	Defined benefit pension costs - charitable trading activities	
HELP! Defined contribution schemes	Defined contribution pension costs - charitable trading activities	
	Temporary Staff - charitable trading activities	
	Spare primary purpose trading costs 1	
	Spare primary purpose trading costs 2	
	Spare primary purpose trading costs 3	
	Spare primary purpose trading costs 4	

Line heading B3 Governance costs

Governance costs- this category will be taken directly to the SOFA, without any activity analysis **Enter debits as +**
Only enter data if
[HELP! Governance](#)

Note - in order to arrive at the correct disclosures, all governance costs must be included in the correct section. If there is no allocation, they must be extracted from there and inserted here, as there will be no opportunity for analysis

HELP! Amending headings - yellow cells	Independent Examiner's fees	1,384.00
HELP! Matching income and expenditure	Auditor's fees	
	Trustees' remuneration	
	NIC on Trustees' remuneration	
HELP! Defined benefit schemes	Trustees Defined benefit pension costs	
HELP! Defined contribution schemes	Trustees Defined contribution pension costs	
	Trustees' expenses	
THIS ROW - For Northern Ireland only	Reporting Accountant fees	
	Trustees' indemnity insurance	
	Benefits paid to trustees	
HELP! Amending headings - blue cells	Spare governance costs 1	
	Spare governance costs 2	
	Spare governance costs 3	

Line heading B3 Other expenditure unrelated to fundraising or to charitable activities

Other expenditure unrelated to fundraising or to charitable activities

Warning !! If expenditure in this category exceeds specified limits (either percentage of income figures), the charity may be liable for corporation tax purposes - so be very careful to be accurate in allocating expenses to this area. HMRC may ding in this category

THIS ROW -Group accounts only	Non charitable expenditure of trading subsidiaries	
HELP! Amending headings - blue cells	Fines and penalties	
HELP! Matching income and expenditure	Spare heading - other 1	
	Spare heading - other 2	
	Spare heading - other 3	
	Spare heading - other 4	
	Spare heading - other 5	
HELP! Ex Gratia payments	Ex Gratia payments	

Other items of expenditure which will require allocation to activities

Non specific support costs requiring allocation **Enter debits as +**
Only enter data if

Workbook properties have been set up

Do not enter data

Employee costs not included in direct costs

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Amending headings - blue cells](#)

Cost of salaries recharged to other organisation

Employers' NI - Recharged salaries

Defined benefits pension costs - recharged em

Defined contribution pension costs - recharges

Salaries - Administrative staff

Defined benefit pension cost - administrative s

Defined contribution pension cost - administrat

Employers' NI - Administrative staff

Temporary staff and recruitment

Other salaries

Employer's NI - Other salaries

Defined benefit pension costs - Other salaries

Defined contribution pension costs - Other sal

Training and welfare - staff

Payroll fees and charges

Travel and subsistence - staff

Redundancy payments

Compensation payments

Recruitment expenses

Child care for staff

Child care for staff

Entertaining

Employees' liability insurance

Homeworker's allowance - staff

Employment spare (1)

Subcontractors

Volunteer costs

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Volunteers' expenses

Child Care for volunteers

Training and welfare - volunteers

Travel and subsistence - volunteers

Motor expenses - volunteers

Homeworkers' allowance - volunteers

Volunteers' costs - spare 1

Volunteers' costs - spare 2

Premises Expenses

This row is for operating leases only

Rent payable under operating leases

This row is for NON operating leases

Licence fees payable

HELP! [Amending headings - blue cells](#)

Service charges payable

HELP! [Matching income and expenditure](#)

Rates and water charges

These are NOT operating leases

Room Hire

HELP! [Amending headings - yellow cells](#)

Light heat and power

5,761.23

Workbook properties have been set up

Cleaning and waste management	
Premises repairs, renewals and maintenance	3,290.62
Premises repairs, renewals and maintenance	
Property insurance	
Premises spare (1)	
Premises spare (2)	

Administrative overheads

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Telephone, fax and internet	935.87
Postage	
Stationery and printing	14,517.97
Courier Services	
Information and publications	
Subscriptions to periodicals	
Membership subscriptions	
Equipment expenses	4,366.93
Hire of equipment	
Software licences and expenses	
Health and safety costs	
Advertising and marketing	
Liability and contents insurance	
Sundry expenses	
Courier services	
Information and publications	
Equipment, repairs, expenses and maintenance	
PAT tests	
Resource costs	
Licences & Permits	
Admin costs spare (1)	
Admin costs spare (2)	
Admin costs spare (3)	

Professional fees paid to the Auditor or Independent Examiner in addition to audit and on fees

HELP! [Amending headings - yellow cells](#)

Assurance -Non audit or examination
Fees paid to the examiner's firm
Tax advisory fees
Other financial services

Professional fees paid to advisors other than the auditor or examiner

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Accountancy fees other than examination or audit fees
Tax advice
Legal fees
Consultancy fees
Management fees
Other legal and professional
Legal and professional spare (1)

Workbook properties have been set up

Legal and professional spare (2)

Financial costs

HELP! [How to enter bank charges](#)

HELP! [Amending headings - blue cells](#)

HELP! [How to enter interest in these rows](#)

Bank charges	162.00
Bank charges	
Hire Purchase interest	
Loan interest	
Bank interest payable	

Depreciation and amortisation

HELP! [How to enter depn and amortisation](#)

The headings in this section can be altered in the Balance Sheet section of the TB

Intangible Fixed Assets - Amortisation	
Heritage Assets - Depreciation	
Land and Buildings - Depreciation	
Plant & Machinery - Depreciation	
Motor Vehicles - Depreciation	

This row is not included in the TB totals, as the individual rows above are included in the totals

Depreciation & Amortisation in total for the -

Charitable provisions and funding commitments- See SORP 7.39

HELP! [Provisions, commitments etc](#)

Provisions and commitments made in the year

Amounts charged against the provisions and commitments in the year

HELP! [Amending headings - yellow cells](#)

Reversals of unused amounts in the year

Taxation - most of this section may not apply to many charities - this catll be taken direct
Do not amend headings in this section as they are used for disclosures

HELP! [Amending headings - yellow cells](#)

HELP! [Corporation tax](#)

HELP! [Deferred Tax](#)

HELP! [Income tax](#)

HELP! [VAT flat rate](#)

Corporation tax	
Corporation tax - prior year adjustments	
Deferred tax	
Inome tax payable	
Loss on VAT flat rate scheme	

Retained (surplus)/deficit

(5,488.50)

Balance Sheet of the Charity

HELP! [Altering fixed asset headings](#)

Intangible Fixed Assets

Cost - b/fwd	Bt fwd automatic
Cost - additions	
Cost - disposals	
Amortisation - b/fwd	Bt fwd automatic
Amortisation - provided in year	
Amortisation - disposals	

Workbook properties have been set up

[HELP! Altering fixed asset headings](#)

Heritage Assets

Cost - b/fwd
Cost - additions

Bt fwd automatic

[HELP! Allocating revaluation from other assets?](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

Bt fwd automatic

[HELP! Altering fixed asset headings](#)

Land and Buildings

Cost - b/fwd
Cost - additions

Bt fwd automatic

[HELP! Allocating revaluation to other assets](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

Bt fwd automatic

[HELP! Altering fixed asset headings](#)

Plant & Machinery

Cost - b/fwd
Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

Bt fwd automatic

Bt fwd automatic

[HELP! Altering fixed asset headings](#)

Motor Vehicles

Cost - b/fwd

Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

Bt fwd automatic

Bt fwd automatic

Listed investments

B/fwd
Additions
Unrealised gains (-)/ losses

Bt fwd automatic

Trf automatically

If module 22 applies all pooled investments should be included here and analysed in notes

Disposals

Investment properties

B/fwd
Additions
Unrealised gains (-)/ losses
Disposals

Bt fwd automatic

Trf automatically

[HELP! Altering fixed asset headings](#)

Other Unlisted Investments

B/fwd
Additions
Unrealised gains (-)/ losses
Write down under SORP 10.51 - non group as
Write down under SORP 10.51 - group underta
Disposals

Bt fwd automatic

Trf automatically

Trf automatically

Trf automatically

[HELP! Altering fixed asset headings](#)

Workbook properties have been set up

Investments in subsidiaries

B/fwd

Bt fwd automatic

Additions

Unrealised gains (-)/ losses

Trf automatically

Disposals

Social investments

B/fwd

Bt fwd automatic

Additions

Unrealised gains (-)/ losses

Trf automatically

Write down under SORP 10.50

Disposals

Stocks

Stocks

Debtors - due in less than one year

Trade debtors

Due from group undertakings

Prepayments and accrued income

Other debtors

Debtors - due in more than one year

Current asset investments

Cash on deposit - less than 3 months notice

Cash on deposit - more than 3 months notice

Investment properties held for sale

Investments in group undertakings held for sale

Listed investments

Other investments

Bank and cash balances

Bank balances in credit

Petty cash and floats

Creditors less than 1yr

Bank overdrafts

Bank loans

Accruals for grants payable

Payment received on account for contracts or re related grants

Deferred Income - Unrestricted & designated f

Deferred Income - Restricted funds

Deferred Income - Endowment funds

Finance lease and HP contracts

Trade creditors

Accruals

Due to group undertakings

Corporation tax

PAYE, NIC VAT and other taxes

Other creditors

Defined Benefit schemes - assets & liabilities

Defined benefit pension fund asset/liability - cu in year

Defined benefit pension fund asset/liability - bassets liabilities (ex

Defined contribution schemes - assets & liabilities

Workbook properties have been set up

	Defined contributions pension fund asset/liability	
Creditors greater than 1yr	Bank loans	
	Bank overdrafts	
	Finance lease and HP contracts	
	Accruals for grants payable	
	Payment received on account for contracts or se related grants	
	Deferred Income - Unrestricted & designated f	
	Deferred Income - Restricted funds	
	Deferred Income - Endowment funds	
	DO NOT USE - For future requirements	
	Trade creditors	
	Accruals	
	Due to group undertakings	
	Corporation tax	
	PAYE, NIC VAT and other taxes	
	Defined benefit pension fund asset/liability - ov	
	Defined contributions pension fund asset/liability	
	Other creditors	
Charitable provisions and funding com	Opening balances	Bt fwd automatic
	Provisions and commitments made in the year	Trf automatically
Amounts charged against the provisions and commitments in the year		Trf automatically
	Reversals of unused amounts in the year	Trf automatically
Deferred tax	B/fwd	
	Charged to the p/l account	Trf automatically
Funds of the charity		
Unanalysed funds bt fwd		
Unanalysed surplus/deficit from prior period £-16106.12		Bt fwd automatic
		Bt fwd automatic
Share Capital		
<i>Called up share capital</i>	B/fwd	Bt fwd automatic
	Shares issued	
	Shares redeemed	
Share premium	B/fwd	Bt fwd automatic
	On shares issued	
	Expenses of issue	
Unrestricted and designated funds		
<i>Unrestricted funds - Revenue</i>	Bt fwd from prior period	Bt fwd automatic
	Transfers in - credit - out debit	
	(Surplus)/Deficit	Trf automatically
<i>Designated Revenue Funds</i>	Bt fwd from prior period	Bt fwd automatic
	Transfers in - credit - out debit	
<i>Designated Fixed Asset Funds</i>	Bt fwd from prior period	Bt fwd automatic
	Transfers in - credit - out debit	
<i>Unrestricted Revaluation Reserve</i>	Bt fwd from prior period	Bt fwd automatic
	Transfers in - credit - out debit	
	Revaluation surpluses/deficits in the year	

Workbook properties have been set up

Restricted funds

Restricted Revenue Funds	Bt fwd from prior period	Bt fwd automatic
	Transfers in - credit - out debit	
	(Surplus)/Deficit	Trf automatically
Restricted Fixed Asset Funds	Bt fwd from prior period	Bt fwd automatic
	Transfers in - credit - out debit	
Restricted Revaluation Reserve	Bt fwd from prior period	Bt fwd automatic
	Transfers in - credit - out debit	
	Revaluation surpluses/deficits in the year	Trf automatically
Pension reserve - unrestricted	Bt fwd from prior period	Bt fwd automatic
	Debits charged to funds	
	Credits - credited to funds	

Totals (all should be zero)

After entering the trial balance, check it balances by clicking the VT '123' It is only the T

If you have correctly entered the Trial Balance, click the link below, to tab Step 23, so y

[Return to 'Home - step summary'](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

[Return to top of TB](#)

[Goto TB - income](#)

[Goto TB - gains](#)

[Goto TB - expenses](#)

[Goto TB - Balance sheet](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

Workbook properties have been set up

Brixton Mosque and Islamic Cultural Centre for the year ended 31 March 2024 Trial Balance

Current year

Restricted Funds

Overall HELP file see - [HELP! How do you approach entering the TB?](#)

£

All entries in all columns require **debits** to be entered as **positive** and **credits** to be entered w

You should only **enter** data in **blue** shaded cells, whether these are numbers or text. All yellow, or text that is red disclosure **purposes**. There is a wealth of information and tips in the HELP files.

Explanatory HELP files on how you enter data are shown throughout the Trial Balance

Income of the charity

[HELP! ACTIVITY BASED ACCOUNTS](#)

[HELP! NON ACTIVITY BASED ACCOUNTS](#) of income in the SC

[HELP! CHANGING TB SUBHEADINGS](#)

[HELP! FURTHER ANALYSIS OF SUBHEADINGS](#) and credits as -
in blue cells - not i

SOFA Line heading A1

Donations & Legacies

[HELP! INCOME RECOGNITION RULES](#)

[HELP! A1 Income from donations and legacies](#)

You can only alter blue shaded descriptions shaded red must be

[HELP! Donations and gifts](#)

[HELP! Legacies](#)

[HELP! Amending headings - yellow cells](#)

[HELP! Members subs as donations](#)

[HELP! Sponsorship](#)

[HELP! Donated goods and services](#)

[HELP! Capital grants](#)

[HELP! Amending headings - blue cells](#)

[HELP! Taxation and VAT - SOFA A1](#)

1 Donations and gifts from individuals

2 Legacies receivable

3 Revenue grants from government and public bodies

4 Revenue grants and donations from non public bodies

5 Membership subscriptions as donations

6 Sponsorship

7 Donated goods and services

8 Capital grants from government and public bodies

9 Capital grants from non public bodies

10 Spare heading- replace with text -may require detailed analysis

11 Spare heading- replace with text -may require detailed analysis

SOFA line heading A2

Income from charitable activities

Primary purpose trading

Subheadings are more fully described in SORP 4.27 to 4.43

SOFA line heading A2 (a)

Primary purpose and ancillary trading

[HELP! Primary purpose and ancillary trading](#)

- and credits as -

You can alter any of these descriptions in blue cells - not i

[HELP! Amending headings - blue cells](#)

1 Sale of goods and services in accordance with the charity's objects

2 Residential care fees

3 Admission fees- Exhibitions and galleries

Workbook properties have been set up

- 4 Ticket Sales
- 5 Commission Received - charitable activities
- 6 Ancillary trading in support of charitable objects
- 7 Ancillary trading in support of primary purpose trading
- 8 Sales of goods and services made or provided by beneficiaries
- 9 Letting of property for charitable purposes
- 10 Management fees and charges received
- 11 Membership subscriptions in return for services
- 12 Spare heading- replace with text
- 13 Spare heading- replace with text

HELP! [Taxation and VAT - SOFA A2a](#)

ine heading A2 (b)

Charitable income from funders

HELP! [Income from funders - Subheadings](#)

n of charitable income

HELP! [Amending headings - yellow cells](#)

You can *only* alter blue shaded descriptions must be analysed

HELP! [Charitable income from funders](#)

- 1 Contractual payments from public bodies to fund charitable activities
- 2 Performance related grants from public bodies to fund charitable activities
- 3 Contractual payments from non public bodies to fund charitable activities
- 4 Performance related grants from non public bodies to fund charitable activities
- 5 Spare heading- to be analysed - replace with text
- 6 Spare heading 1 broad heading with no analysis- replace with text
- 7 Spare heading 2- broad heading with no analysis -replace with text

HELP! [Amending headings - blue cells](#)

HELP! [Taxation and VAT - SOFA A2b](#)

ine heading A3

Income from other, non charitable, trading

HELP! [Income from other trading activities](#)

- and credits as -

subheadings are more fully described in SORP 4.27 to 4.43

n blue cells - not i

You can alter any of these descriptions, exwhich is reserved

HELP! [Fundraising trading](#)

HELP! [Fundraising events](#)

HELP! [Non primary purpose trading](#)

HELP! [Non charitable trading](#)

HELP! [Non charitable commission](#)

HELP! [Sale of donated goods](#)

HELP! [Trading by subsidiaries](#)

- 1 Trading activities to raise funds for the charity
- 2 Income from fundraising events
- 3 Income from fundraising events
- 4 Non-charitable trading activities
- 5 Commission received - non charitable activities
- 6 Income from the sale of donated goods
- 7 Non-charitable trading activities of subsidiary entities

Workbook properties have been set up

HELP! [Membership subscriptions - for goods and services - not as donations](#)

HELP! [Income from letting and licensing](#)

HELP! [Sponsorship for benefits](#)

HELP! [Salaries recharged to other organisations](#)

HELP! [Sale of bought in goods](#)

HELP! [Amending headings - blue cells](#)

- 8 Membership subscriptions and sponsorships as, a payment for goods or services
- 9 Income from letting and licensing of property for non charitable purposes
- 10 Sponsorships and social lotteries which cannot be considered pure donations
- 11 Salaries recharged to other organisations
- 12 Sale of bought in goods
- 13 Spare heading- replace with text

Investment income heading A4

Investment income

HELP! [Income from investments](#)

HELP! [Complying with the SORP - Investment](#)

Subheadings are more fully described in SORP 4.27 to 4.43

- and credits as -
in blue cells - not in

You can only alter blue shaded descriptions

HELP! [Amending headings - blue cells](#)

HELP! [Amending headings - yellow cells](#)

HELP! [Bank interest](#)

HELP! [Other interest](#)

HELP! [Taxation and VAT - SOFA A4](#)

- 1 Property Rental Income
- 2 Dividend Income
- 3 Bank Interest Receivable
- 4 Non Bank interest receivable
- 5 Other Investment Income
- 6 Spare heading- replace with text
- 7 Spare heading- replace with text
- 8 Spare heading- replace with text

Other income heading A5

Other income

HELP! [Other income](#)

Subheadings are more fully described in SORP 4.27 to 4.43

- and credits as -
in blue cells - not in

HELP! [What should be in this section](#)

Gains and Losses

You can only alter blue shaded descriptions! NEGATIVE, Losses

HELP! [Gains/losses on fixed assets](#)

HELP! [Gains/losses on social investments](#)

HELP! [Gains/losses on heritage assets](#)

ONLY use this spare row to enter gains and losses ONLY

- 1 Realised losses on disposals of tangible fixed assets held for the charity's own use
- 2 Realised losses on disposals of social investments which are programme related
- 3 Realised losses on disposals of heritage assets
- 4 Realised losses on the disposal of intangible assets
- 5 Spare heading for realised gains and losses- replace with text

Other

HELP! [Amending headings - yellow cells](#)

HELP! [Amending headings - blue cells](#)

For further help for these three rows, see SORP module 20

HELP! [Insurance claims](#)

- 6 Royalties from the exploitation of intellectual property rights
- 7 Sundry other income
- 8 Conversion of endowment funds into income
- 9 Capital funds released to income funds from expendable endowment
- 10 Release of funds to income from the 'unapplied total return fund'
- 11 Insurance claims - Revenue items

Workbook properties have been set up

DO NOT enter gains and losses in this row
- but other sundry income

12 Spare heading- replace with text

Gross income of the charity for year ended 31 March 2024 excluding items in section D

-

Line heading D1

Net revaluation gains/losses on assets incld intangible assets

HELP! [Revaluation of fixed assets](#)

The requirements are more fully described in SORP 4.39 to 4.41 and Module 10

- and credits as -
in blue cells - not i

Enter Net revaluation gains/losses on assets including gains on heritage and intangible assets,
but excluding investment assets ,as an aggregate figure

Line heading D2

Net gains/Losses on Investment assets

HELP! [Changing the headings and descriptions in this section](#)

HELP! [Realised and unrealised gains on investment assets](#)

- and credits as -
in blue cells - not i

A) Realised Gains/ Losses are transferred to the relevant revenue funds

The requirements are more fully described in SORP 4.39 to 4.41

ns/Losses on Invest

HELP! [Amending headings - yellow cells](#)

Listed investments
Investment properties
Other Unlisted Investments
Investments in subsidiaries

B) Unrealised gains on revaluation or write down are transferred to the cost of the rele

Listed investments - Unrealised
Social investments - Unrealised
Other Unlisted Investments - Unrealised
Investment properties - Unrealised
Investments in subsidiaries - Unrealised
Write down under SORP 10.51 - Social Invest
Write down under SORP 10.50 - Group undert
Write down under SORP 10.50 - Other Unliste

Do **NOT** enter **REALISED** gains or losses on Programme related investments - they should but realised gains a
Mixed Motive investments should be included here

Line heading D3

Net actuarial gains on defined pension

HELP! [Net actuarial gains on defined pension benefit schemes](#)

The requirements are more fully described in SORP 4.39 to 4.416

- and credits as -
in blue cells - not i

Enter Net actuarial gains on defined pension benefit schemes as an aggregate figure

Line heading D3 (a)

Extraordinary items

HELP! [Extraordinary items](#)

The requirements are more fully described in SORP 4.16 to 4.18

Enter Extraordinary items as an aggregate figure

Line heading D3 (b)

Costs of fundamental reorganisation or

Workbook properties have been set up

HELP! [Costs of fundamental reorganisation etc](#)

the requirements are more fully described in SORP 4.16 to 4.18

- and credits as -

n blue cells - not i

Enter Costs of fundamental reorganisation or restructuring as an aggregate figure

Expenditure

HELP! [Allocating costs -how do entries appear in the accounts?](#)

- and credits as -

n blue cells - not i

Costs specifically attributable to activities:-

line heading B1

Costs of raising funds

Expenditure on raising funds and costs of investment management

Category heading

HELP! [Amending headings - blue cells](#)

Agent's costs for fundraising

Commissions payable

Fundraising publicity & marketing

Cost of fundraising activities

Fundraising trading costs

HELP! [Amending headings - yellow cells](#)

Costs of non primary purpose trading

HELP! [Entering stock movement](#)

Movement in stock for non primary purpose trading

HELP! [Matching income and expenditure](#)

Investment management costs

Professional investment advice

Rent collection costs for non charitable property

Property repairs and maintenance for non charitable property

Marketing & advertising of fundraising

Costs of seeking donations, grants and legacies

Cost of operating membership scheme

Cost of operating social lotteries

Costs of staging fundraising events

Costs of charity shop selling goods

Gross wages and salaries - fundraising activities

Employers' NI - fundraising activities

HELP! [Defined benefit schemes](#)

Defined benefit pension costs - fundraising activities

HELP! [Defined contribution schemes](#)

Defined contribution pension costs - fundraising activities

Temporary Staff - fundraising activities

THIS ROW -Group consolidated accounts only

Costs of operating a trading company

Subcontracted fundraising

Spare fundraising costs 1

Spare fundraising costs 2

Spare fundraising costs 3

line heading B2

Expenditure on charitable activities

- and credits as -

Expenditure on charitable activities

HELP! [What the SORP requires in this section](#) n blue cells - not i

Workbook properties have been set up

HELP! [Amending headings - yellow cells](#)
HELP! [Matching income and expenditure](#)
HELP! [Defined benefit schemes](#)
HELP! [Defined contribution schemes](#)

THIS ROW -Group consolidated accounts only

HELP! [Amending headings - blue cells](#)

Gross wages and salaries - charitable activities
Employers' NI - Charitable activities
Defined benefit pension costs - charitable activities
Defined contribution pension costs - charitable activities
Temporary Staff - Charitable Activities
Travel and Subsistence - Charitable Activities
Marketing and advertising of charitable services
Costs of negotiating charitable contracts and grants
Expenditure incurred by subsidiaries on charitable activities

Donations Paid
Zakah
Freelance Staff
Dawah
Madrasah
Spare charitable activity costs 6
Insurance Costs
Event

Expenditure on charitable activities - Grant making

HELP! [Amending headings - yellow cells](#)
HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)
HELP! [Defined contribution schemes](#)

HELP! [Amending headings - blue cells](#)

Grants made to individuals
Grants made to organisations
Costs relating to the award of grants
Monitoring costs of grants awarded
Support cost related to grants awarded
Gross wages and salaries - grantmaking activities
Employers' NI - grantmaking activities
Defined benefit pension costs - grantmaking activities
Defined contribution pension costs - grantmaking activities
Temporary Staff - grantmaking activities
Spare grantmaking costs 1
Spare grantmaking costs 2
Spare grantmaking costs 3
Spare grantmaking costs 4

The blue cells in this row are only for company charities - you can ignore them

The yellow cells in this row are only for company charities- you can ignore them

Primary purpose and ancillary trading

HELP! [Amending headings - blue cells](#)
HELP! [Entering stock movement](#)
HELP! [Matching income and expenditure](#)
HELP! [Entering stock movement](#)

Cost of goods for primary purpose trading
Cost of goods for primary purpose trading
Cost of goods for primary purpose trading
Movement in stock for goods made by beneficiaries
Cost of charitable letting of non-investment property
Costs of income from public bodies for charitable trading
Costs of ancillary trading to benefit beneficiaries
Movement in stock for ancillary trading

Workbook properties have been set up

	Marketing and advertising of primary purpose trading	
HELP! Amending headings - yellow cells	Gross wages and salaries - charitable trading	
	Employers' NI - charitable trading activities	
HELP! Defined benefit schemes	Defined benefit pension costs - charitable trading	
HELP! Defined contribution schemes	Defined contribution pension costs - charitable trading	
	Temporary Staff - charitable trading activities	
	Spare primary purpose trading costs 1	
	Spare primary purpose trading costs 2	
	Spare primary purpose trading costs 3	
	Spare primary purpose trading costs 4	

Line heading B3 Governance costs

Governance costs- this category will be taken directly to the SOFA, without any activity analysis - and credits as - in blue cells - not in yellow cells
[ce costs](#)

Note - in order to arrive at the correct disclosures, all governance costs must be included in the SOFA. If you have any governance costs in other areas, they must be extracted from there and inserted here, as there will be no further governance costs to allocate.

HELP! Amending headings - yellow cells	Independent Examiner's fees	
HELP! Matching income and expenditure	Auditor's fees	
	Trustees' remuneration	
	NIC on Trustees' remuneration	
HELP! Defined benefit schemes	Trustees Defined benefit pension costs	
HELP! Defined contribution schemes	Trustees Defined contribution pension costs	
	Trustees' expenses	
THIS ROW - For Northern Ireland only	Reporting Accountant fees	
	Trustees' indemnity insurance	
	Benefits paid to trustees	
HELP! Amending headings - blue cells	Spare governance costs 1	
	Spare governance costs 2	
	Spare governance costs 3	

Line heading B3 Other expenditure unrelated to fundraisings

Other expenditure unrelated to fundraising or to charitable activities

Warning !! If expenditure in this category exceeds specified limits (either percentage of income or can lose its entire tax purposes - so be very careful to be accurate in allocating expenses to this area. HMRC may require a detailed breakdown of the expenditure.)

THIS ROW -Group accounts only	Non charitable expenditure of trading subsidiaries	
HELP! Amending headings - blue cells	Fines and penalties	
HELP! Matching income and expenditure	Spare heading - other 1	
	Spare heading - other 2	
	Spare heading - other 3	
	Spare heading - other 4	
	Spare heading - other 5	
HELP! Ex Gratia payments	Ex Gratia payments	

Other items of expenditure which will require allocation to activities

Non specific support costs requiring allocation - and credits as - in blue cells - not in yellow cells

Workbook properties have been set up

a in yellow cells -

Employee costs not included in direct costs

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Amending headings - blue cells](#)

Cost of salaries recharged to other organisation

Employers' NI - Recharged salaries

Defined benefits pension costs - recharged em

Defined contribution pension costs - recharge

Salaries - Administrative staff

Defined benefit pension cost - administrative s

Defined contribution pension cost - administrat

Employers' NI - Administrative staff

Temporary staff and recruitment

Other salaries

Employer's NI - Other salaries

Defined benefit pension costs - Other salaries

Defined contribution pension costs - Other sal

Training and welfare - staff

Payroll fees and charges

Travel and subsistence - staff

Redundancy payments

Compensation payments

Recruitment expenses

Child care for staff

Child care for staff

Entertaining

Employees' liability insurance

Homeworker's allowance - staff

Employment spare (1)

Subcontractors

Volunteer costs

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Volunteers' expenses

Child Care for volunteers

Training and welfare - volunteers

Travel and subsistence - volunteers

Motor expenses - volunteers

Homeworkers' allowance - volunteers

Volunteers' costs - spare 1

Volunteers' costs - spare 2

Premises Expenses

This row is for operating leases only

Rent payable under operating leases

This row is for NON operating leases

Licence fees payable

HELP! [Amending headings - blue cells](#)

Service charges payable

HELP! [Matching income and expenditure](#)

Rates and water charges

These are NOT operating leases

Room Hire

HELP! [Amending headings - yellow cells](#)

Light heat and power

Workbook properties have been set up

Cleaning and waste management
Premises repairs, renewals and maintenance
Premises repairs, renewals and maintenance
Property insurance
Premises spare (1)
Premises spare (2)

Administrative overheads

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Telephone, fax and internet
Postage
Stationery and printing
Courier Services
Information and publications
Subscriptions to periodicals
Membership subscriptions
Equipment expenses
Hire of equipment
Software licences and expenses
Health and safety costs
Advertising and marketing
Liability and contents insurance
Sundry expenses
Courier services
Information and publications
Equipment, repairs, expenses and maintenance
PAT tests
Resource costs
Licences & Permits
Admin costs spare (1)
Admin costs spare (2)
Admin costs spare (3)

Professional fees paid to the Auditor or Independent Examiner in addition to audit and

HELP! [Amending headings](#)

HELP! [Amending headings - yellow cells](#)

Assurance -Non audit or examination
Fees paid to the examiner's firm
Tax advisory fees
Other financial services

Professional fees paid to advisors other than the auditor or examiner

HELP! [Amending headings](#)

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Accountancy fees other than examination or audit fees
Tax advice
Legal fees
Consultancy fees
Management fees
Other legal and professional
Legal and professional spare (1)

Workbook properties have been set up

Legal and professional spare (2)

Financial costs

HELP! [How to enter bank charges](#)

HELP! [Amending headings - blue cells](#)

HELP! [How to enter interest in these rows](#)

Bank charges

Bank charges

Hire Purchase interest

Loan interest

Bank interest payable

Depreciation and amortisation

HELP! [How to enter depn and amortisation](#)

The headings in this section can be altered in the Balance Sheet section of the TB

Intangible Fixed Assets - Amortisation

Heritage Assets - Depreciation

Land and Buildings - Depreciation

Plant & Machinery - Depreciation

Motor Vehicles - Depreciation

This row is not included in the TB totals, as the individual rows above are included in the totals

Depreciation & Amortisation in total for the

Charitable provisions and funding commitments- See SORP 7.39

HELP! [Provisions, commitments etc](#)

Provisions and commitments made in the year

Amounts charged against the provisions and commitments in the year

HELP! [Amending headings - yellow cells](#)

Reversals of unused amounts in the year

Taxation - most of this section may not apply to many charities - this catcctly to the SOI
Do not amend headings in this section as they are used for disclosures

HELP! [Amending headings - yellow cells](#)

HELP! [Corporation tax](#)

HELP! [Deferred Tax](#)

HELP! [Income tax](#)

HELP! [VAT flat rate](#)

Corporation tax

Corporation tax - prior year adjustments

Deferred tax

Inome tax payable

Loss on VAT flat rate scheme

Retained (surplus)/deficit

Balance Sheet of the Charity

HELP! [Altering fixed asset headings](#)

Intangible Fixed Assets

Cost - b/fwd

Cost - additions

Cost - disposals

Amortisation - b/fwd

Amortisation - provided in year

Amortisation - disposals

cally

cally

Workbook properties have been set up

[HELP! Altering fixed asset headings](#)

Heritage Assets

Cost - b/fwd
Cost - additions

[HELP! Allocating revaluation from other assets?](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

[HELP! Altering fixed asset headings](#)

Land and Buildings

Cost - b/fwd
Cost - additions

[HELP! Allocating revaluation to other assets](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

[HELP! Altering fixed asset headings](#)

Plant & Machinery

Cost - b/fwd
Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

[HELP! Altering fixed asset headings](#)

Motor Vehicles

Cost - b/fwd
Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

Listed investments

B/fwd
Additions
Unrealised gains (-)/ losses

If module 22 applies all pooled investments should be included here and analysed in notes

Disposals

Investment properties

B/fwd
Additions
Unrealised gains (-)/ losses
Disposals

[HELP! Altering fixed asset headings](#)

Other Unlisted Investments

B/fwd
Additions
Unrealised gains (-)/ losses
Write down under SORP 10.51 - non group assets
Write down under SORP 10.51 - group undertakings
Disposals

[HELP! Altering fixed asset headings](#)

Workbook properties have been set up

Investments in subsidiaries

B/fwd
 Additions
 Unrealised gains (-)/ losses
 Disposals

Social investments

B/fwd
 Additions
 Unrealised gains (-)/ losses
 Write down under SORP 10.50
 Disposals

Stocks

Stocks

Debtors - due in less than one year

Trade debtors
 Due from group undertakings
 Prepayments and accrued income
 Other debtors

Debtors - due in more than one year

Current asset investments

Cash on deposit - less than 3 months notice
 Cash on deposit - more than 3 months notice
 Investment properties held for sale
 Investments in group undertakings held for sale
 Listed investments
 Other investments

Bank and cash balances

Bank balances in credit
 Petty cash and floats

Creditors less than 1yr

Bank overdrafts
 Bank loans
 Accruals for grants payable
 Payment received on account for contracts or
 Deferred Income - Unrestricted & designated f
 Deferred Income - Restricted funds
 Deferred Income - Endowment funds
 Finance lease and HP contracts
 Trade creditors
 Accruals
 Due to group undertakings
 Corporation tax
 PAYE, NIC VAT and other taxes
 Other creditors

Defined Benefit schemes - assets & liabilities

Defined benefit pension fund asset/liability - cu
 Defined benefit pension fund asset/liability - bcl
 Defined benefit pension fund asset/liability - bcl

Defined contribution schemes - assets & liabilities

Workbook properties have been set up

	Defined contributions pension fund asset/liability	enter assets as per
Creditors greater than 1yr	Bank loans Bank overdrafts Finance lease and HP contracts Accruals for grants payable Payment received on account for contracts or Deferred Income - Unrestricted & designated funds Deferred Income - Restricted funds Deferred Income - Endowment funds DO NOT USE - For future requirements Trade creditors Accruals Due to group undertakings Corporation tax PAYE, NIC VAT and other taxes Defined benefit pension fund asset/liability - over	enter assets as per
	Defined contributions pension fund asset/liability	enter assets as per
	Other creditors	
Charitable provisions and funding commitments	Opening balances	usually
	Provisions and commitments made in the year	from I&E account
Amounts charged against the provisions and commitments in the year		from I&E account
	Reversals of unused amounts in the year	from I&E account
Deferred tax	B/fwd Charged to the p/l account	from I&E account
Funds of the charity		
Unanalysed funds brought forward		
Unanalysed surplus/deficit from prior period £-16106.12		usually
		usually
Share Capital		
<i>Called up share capital</i>	B/fwd Shares issued Shares redeemed	usually
Share premium	B/fwd On shares issued Expenses of issue	usually
Unrestricted and designated funds		
<i>Unrestricted funds - Revenue</i>	Bt fwd from prior period Transfers in - credit - out debit (Surplus)/Deficit	usually from I&E account
<i>Designated Revenue Funds</i>	Bt fwd from prior period Transfers in - credit - out debit	usually
<i>Designated Fixed Asset Funds</i>	Bt fwd from prior period Transfers in - credit - out debit	usually
<i>Unrestricted Revaluation Reserve</i>	Bt fwd from prior period Transfers in - credit - out debit Revaluation surpluses/deficits in the year	usually

Workbook properties have been set up

Restricted funds

Restricted Revenue Funds

Bt fwd from prior period

cally

Transfers in - credit - out debit
(Surplus)/Deficit

r from I&E ac

Restricted Fixed Asset Funds

Bt fwd from prior period

cally

Transfers in - credit - out debit

Restricted Revaluation Reserve

Bt fwd from prior period

cally

Transfers in - credit - out debit

Revaluation surpluses/deficits in the year

r from I&E ac

Pension reserve - unrestricted

Bt fwd from prior period

cally

Debits charged to funds

Credits - credited to funds

Totals (all should be zero)

After entering the trial balance, check it balances by clicking the VT '123' trial balance yo

If you have correctly entered the Trial Balance, click the link below, to tabu can sign off

[Return to 'Home - step summary'](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

[Return to top of TB](#)

[Goto TB - income](#)

[Goto TB - gains](#)

[Goto TB - expenses](#)

[Goto TB - Balance sheet](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

Workbook properties have been set up

Brixton Mosque and Islamic Cultural Centre for the year ended 31 March 2024

Current year
Total Funds

Overall HELP file see - [HELP! How do you approach entering the TB?](#)

£

All entries in all columns require **debits** to be entered as **positive** and **credits** to be entered w

You should only **enter** data in **blue** shaded cells, whether these are numbers or text. All yellow required in the account disclosure **purposes**. There is a wealth of information and tips in the HELP files.

Explanatory HELP files on how you enter data are shown throughout the Trial Balance

Income of the charity

[HELP! ACTIVITY BASED ACCOUNTS](#)

[HELP! NON ACTIVITY BASED ACCOUNTS](#) OFA:-

[HELP! CHANGING TB SUBHEADINGS](#)

[HELP! FURTHER ANALYSIS OF SUBHEADINGS](#) [assets and expenses in yellow cells.

OFA Line heading A1

Donations & Legacies

[HELP! INCOME RECOGNITION RULES](#)

[HELP! A1 Income from donations and legacies](#)

You can only alter blue shaded descriptions analysed in the

[HELP! Donations and gifts](#)

1 Donations and gifts from individuals (178,958.00)

[HELP! Legacies](#)

2 Legacies receivable -

3 Revenue grants from government and public bodies -

[HELP! Amending headings - yellow cells](#)

4 Revenue grants and donations from non public bodies -

[HELP! Members subs as donations](#)

5 Membership subscriptions as donations -

[HELP! Sponsorship](#)

6 Sponsorship -

[HELP! Donated goods and services](#)

7 Donated goods and services -

[HELP! Capital grants](#)

8 Capital grants from government and public bodies -

9 Capital grants from non public bodies -

[HELP! Amending headings - blue cells](#)

10 Spare heading- replace with text -may require detailed analysis -

[HELP! Taxation and VAT - SOFA A1](#)

11 Spare heading- replace with text -may require detailed analysis -

OFA line heading A2

Income from charitable activities

including etc and charity

subheadings are more fully described in SORP 4.27 to 4.43

line heading A2 (a)

Primary purpose and ancillary trading

[HELP! Primary purpose and ancillary trading](#)

You can alter any of these descriptions in yellow cells.

1 Sale of goods and services in accordance with the charity's objects -

[HELP! Amending headings - blue cells](#)

2 Residential care fees -

3 Admission fees- Exhibitions and galleries -

Workbook properties have been set up

4	Ticket Sales	-
5	Commission Received - charitable activities	-
6	Ancillary trading in support of charitable objects	-
7	Ancillary trading in support of primary purpose trading	-
8	Sales of goods and services made or provided by beneficiaries	-
9	Letting of property for charitable purposes	-
10	Management fees and charges received	-
11	Membership subscriptions in return for services	-
12	Spare heading- replace with text	-
13	Spare heading- replace with text	-

HELP! [Taxation and VAT - SOFA A2a](#)

ine heading A2 (b)

Charitable income from funders

HELP! [Income from funders - Subheadings](#)

[me from funders](#)

HELP! [Amending headings - yellow cells](#)

You can *only* alter blue shaded descriptions in the detailed

HELP! [Charitable income from funders](#)

1	Contractual payments from public bodies to fund charitable activities	-
2	Performance related grants from public bodies to fund charitable activities	-
3	Contractual payments from non public bodies to fund charitable activities	-
4	Performance related grants from non public bodies to fund charitable activities	-
5	Spare heading- to be analysed - replace with text	-
6	Spare heading 1 broad heading with no analysis- replace with text	-
7	Spare heading 2- broad heading with no analysis -replace with text	-

HELP! [Amending headings - blue cells](#)

HELP! [Taxation and VAT - SOFA A2b](#)

ine heading A3

Income from other, non charitable, trad

HELP! [Income from other trading activities](#)

[\[assets and exp](#)

ubheadings are more fully described in SORP 4.27 to 4.43

[in yellow cells.](#)

You can alter any of these descriptions, exfor group accou

HELP! [Fundraising trading](#)

HELP! [Fundraising events](#)

HELP! [Non primary purpose trading](#)

HELP! [Non charitable trading](#)

HELP! [Non charitable commission](#)

HELP! [Sale of donated goods](#)

HELP! [Trading by subsidiaries](#)

1	Trading activities to raise funds for the charity	-
2	Income from fundraising events	-
3	Income from fundraising events	-
4	Non-charitable trading activities	-
5	Commission received - non charitable activities	-
6	Income from the sale of donated goods	-
7	Non-charitable trading activities of subsidiary entities	-

Workbook properties have been set up

HELP! Membership subscriptions - for goods and services - not as donations	8 Membership subscriptions and sponsorships as, a payment for goods or services	-
HELP! Income from letting and licensing	9 Income from letting and licensing of property for non charitable purposes	-
HELP! Sponsorship for benefits	10 Sponsorships and social lotteries which cannot be considered pure donations	-
HELP! Salaries recharged to other organisations	11 Salaries recharged to other organisations	-
HELP! Sale of bought in goods	12 Sale of bought in goods	-
HELP! Amending headings - blue cells	13 Spare heading- replace with text	-

ine heading A4

Investment income

HELP! [Income from investments](#)

HELP! [Complying with the SORP - Investment](#)

Subheadings are more fully described in SORP 4.27 to 4.43

[assets and exp
in yellow cells.

You can only alter blue shaded descriptions

HELP! Amending headings - blue cells	1 Property Rental Income	-
HELP! Amending headings - yellow cells	2 Dividend Income	-
HELP! Bank interest	3 Bank Interest Receivable	-
HELP! Other interest	4 Non Bank interest receivable	-
	5 Other Investment Income	-
HELP! Taxation and VAT - SOFA A4	6 Spare heading- replace with text	-
	7 Spare heading- replace with text	-
	8 Spare heading- replace with text	-

ine heading A5

Other income

HELP! [Other income](#)

Subheadings are more fully described in SORP 4.27 to 4.43

[assets and exp
in yellow cells.

HELP! [What should be in this section](#)

Gains and Losses

You can only alter blue shaded descriptions as POSITIVE

HELP! Gains/losses on fixed assets	1 Realised losses on disposals of tangible fixed assets held for the charity's own use	-
HELP! Gains/losses on social investments	2 Realised losses on disposals of social investments which are programme related	-
HELP! Gains/losses on heritage assets	3 Realised losses on disposals of heritage assets	-
	4 Realised losses on the disposal of intangible assets	-
ONLY use this spare row to enter gains and losses ONLY	5 Spare heading for realised gains and losses- replace with text	-

Other

HELP! [Amending headings - yellow cells](#)

HELP! [Amending headings - blue cells](#)

For further help for these three rows, see SORP module 20

HELP! [Insurance claims](#)

6	Royalties from the exploitation of intellectual property rights	-
7	Sundry other income	-
8	Conversion of endowment funds into income	-
9	Capital funds released to income funds from expendable endowment	-
10	Release of funds to income from the 'unapplied total return fund'	-
11	Insurance claims - Revenue items	-

Workbook properties have been set up

DO NOT enter gains and losses in this row
- but other sundry income

12 Spare heading- replace with text

-

Gross income of the charity for year ended 31 March 2024 excluding items in section D (178,958.00)

Line heading D1 Net revaluation gains/losses on assets incls, but excluding

HELP! [Revaluation of fixed assets](#)

[assets and exp

The requirements are more fully described in SORP 4.39 to 4.41 and Module 10

in yellow cells.

Enter Net revaluation gains/losses on assets including gains on heritage and intangible assets, but excluding investment assets, as an aggregate figure

-

Line heading D2 Net gains/Losses on Investment ass

HELP! [Changing the headings and descriptions in this section](#)

HELP! [Realised and unrealised gains on investment assets](#)

[assets and exp

in yellow cells.

A) Realised Gains/ Losses are transferred to the relevant revenue funds

The requirements are more fully described in SORP 4.39 to 4.41

ment assets as an

HELP! [Amending headings - yellow cells](#)

Listed investments

-

Investment properties

-

Other Unlisted Investments

-

Investments in subsidiaries

-

B) Unrealised gains on revaluation or write down are transferred to the cost of the rele

Listed investments - Unrealised

-

Social investments - Unrealised

-

Other Unlisted Investments - Unrealised

-

Investment properties - Unrealised

-

Investments in subsidiaries - Unrealised

-

Write down under SORP 10.51 - Social Invest

-

Write down under SORP 10.50 - Group undert

-

Write down under SORP 10.50 - Other Unliste

-

Do **NOT** enter **REALISED** gains or losses on Programme related investments - they should and losses on Soc
Mixed Motive investments should be included here

Line heading D3 Net actuarial gains on defined pension

HELP! [Net actuarial gains on defined pension benefit schemes](#)

[assets and exp

The requirements are more fully described in SORP 4.39 to 4.416

in yellow cells.

Enter Net actuarial gains on defined pension benefit schemes as an aggregate figure

-

Line heading D3 (a) Extraordinary items

HELP! [Extraordinary items](#)

The requirements are more fully described in SORP 4.16 to 4.18

Enter Extraordinary items as an aggregate figure

-

Line heading D3 (b) Costs of fundamental reorganisation or

Workbook properties have been set up		
HELP! Costs of fundamental reorganisation etc		[assets and exp
he requirements are more fully described in SORP 4.16 to 4.18		in yellow cells.
Enter Costs of fundamental reorganisation or restructuring as an aggregate figure		-
Expenditure		
HELP! Allocating costs -how do entries appear in the accounts?		
Costs specifically attributable to activities:-		[assets and exp in yellow cells.
Line heading B1	Costs of raising funds	
Expenditure on raising funds and costs of investment management		
HELP! Amending headings - blue cells	Agent's costs for fundraising	-
	Commissions payable	-
	Fundraising publicity & marketing	-
	Cost of fundraising activities	-
	Fundraising trading costs	-
		-
HELP! Amending headings - yellow cells	Costs of non primary purpose trading	-
HELP! Entering stock movement	Movement in stock for non primary purpose trading	-
HELP! Matching income and expenditure	Investment management costs	-
	Professional investment advice	-
	Rent collection costs for non charitable proper	-
	Property repairs and maintenance for non cha	-
	Marketing & advertising of fundraising	-
	Costs of seeking donations,grants and legacies	-
	Cost of operating membership scheme	-
	Cost of operating social lotteries	-
	Costs of staging fundraising events	-
	Costs of charity shop selling goods	-
	Gross wages and salaries - fundraising activiti	-
	Employers' NI - fundraising activities	-
HELP! Defined benefit schemes	Defined benefit pension costs - fundraising act	-
HELP! Defined contribution schemes	Defined contribution pension costs - fundraisir	-
	Temporary Staff - fundraising activities	-
THIS ROW -Group consolidated accounts only	Costs of operating a trading company	-
	Subcontracted fundraising	-
	Spare fundraising costs 1	-
	Spare fundraising costs 2	-
	Spare fundraising costs 3	-
Line heading B2	Expenditure on charitable activities	
		[assets and exp
Expenditure on charitable activities	HELP! What the SORP requires in this section	in yellow cells.

Workbook properties have been set up

HELP! Amending headings - yellow cells	Gross wages and salaries - charitable activities	39,360.76
HELP! Matching income and expenditure	Employers' NI - Charitable activities	-
HELP! Defined benefit schemes	Defined benefit pension costs - charitable activities	-
HELP! Defined contribution schemes	Defined contribution pension costs - charitable activities	-
	Temporary Staff - Charitable Activities	-
	Travel and Subsistence - Charitable Activities	3,763.80
	Marketing and advertising of charitable services	-
	Costs of negotiating charitable contracts and grants	-
THIS ROW -Group consolidated accounts only	Expenditure incurred by subsidiaries on charitable activities	-
HELP! Amending headings - blue cells	Donations Paid	19,095.20
	Zakah	229.05
	Freelance Staff	4,390.00
	Dawah	2,007.68
	Madrasah	22,188.76
	Spare charitable activity costs 6	-
	Insurance Costs	1,274.27
	Event	50,741.36
		[assets and expenditure on charitable activities - Grant making in yellow cells.]
HELP! Amending headings - yellow cells	Grants made to individuals	-
HELP! Matching income and expenditure	Grants made to organisations	-
	Costs relating to the award of grants	-
	Monitoring costs of grants awarded	-
	Support cost related to grants awarded	-
	Gross wages and salaries - grantmaking activities	-
	Employers' NI - grantmaking activities	-
HELP! Defined benefit schemes	Defined benefit pension costs - grantmaking activities	-
HELP! Defined contribution schemes	Defined contribution pension costs - grantmaking activities	-
	Temporary Staff - grantmaking activities	-
HELP! Amending headings - blue cells	Spare grantmaking costs 1	-
	Spare grantmaking costs 2	-
	Spare grantmaking costs 3	-
	Spare grantmaking costs 4	-
The blue cells in this row are only for company charities - you can ignore them		
The yellow cells in this row are only for company charities- you can ignore them		-
		[assets and expenditure on primary purpose and ancillary trading in yellow cells.]
HELP! Amending headings - blue cells	Cost of goods for primary purpose trading	-
HELP! Entering stock movement	Cost of goods for primary purpose trading	-
HELP! Matching income and expenditure	Cost of goods for primary purpose trading	-
HELP! Entering stock movement	Movement in stock for goods made by beneficiaries	-
	Cost of charitable letting of non-investment property	-
	Costs of income from public bodies for charitable trading	-
	Costs of ancillary trading to benefit beneficiaries	-
HELP! Entering stock movement	Movement in stock for ancillary trading	-

Workbook properties have been set up

	Marketing and advertising of primary purpose trading	-
HELP! Amending headings - yellow cells	Gross wages and salaries - charitable trading	-
	Employers' NI - charitable trading activities	-
HELP! Defined benefit schemes	Defined benefit pension costs - charitable trading	-
HELP! Defined contribution schemes	Defined contribution pension costs - charitable trading	-
	Temporary Staff - charitable trading activities	-
	Spare primary purpose trading costs 1	-
	Spare primary purpose trading costs 2	-
	Spare primary purpose trading costs 3	-
	Spare primary purpose trading costs 4	-

Line heading B3 Governance costs

Governance costs- this category will be taken directly to the SOFA, without any activity analysis [assets and expenditure in yellow cells.]

Note - in order to arrive at the correct disclosures, all governance costs must be included. If costs are included in other categories, they must be extracted from there and inserted here, as there will be no further allocation.

HELP! Amending headings - yellow cells	Independent Examiner's fees	1,384.00
HELP! Matching income and expenditure	Auditor's fees	-
	Trustees' remuneration	-
	NIC on Trustees' remuneration	-
HELP! Defined benefit schemes	Trustees Defined benefit pension costs	-
HELP! Defined contribution schemes	Trustees Defined contribution pension costs	-
	Trustees' expenses	-
THIS ROW - For Northern Ireland only	Reporting Accountant fees	-
	Trustees' indemnity insurance	-
	Benefits paid to trustees	-
HELP! Amending headings - blue cells	Spare governance costs 1	-
	Spare governance costs 2	-
	Spare governance costs 3	-

Line heading B3 Other expenditure unrelated to fundraising

Other expenditure unrelated to fundraising or to charitable activities **HELP!** [Other expenditure](#)

Warning !! If expenditure in this category exceeds specified limits (either percentage of income or charitable status) for tax purposes - so be very careful to be accurate in allocating expenses to this area. HMRC may challenge.

THIS ROW -Group accounts only	Non charitable expenditure of trading subsidiaries	-
HELP! Amending headings - blue cells	Fines and penalties	-
HELP! Matching income and expenditure	Spare heading - other 1	-
	Spare heading - other 2	-
	Spare heading - other 3	-
	Spare heading - other 4	-
	Spare heading - other 5	-
HELP! Ex Gratia payments	Ex Gratia payments	-

Other items of expenditure which will require allocation to activities

Non specific support costs requiring allocation [assets and expenditure in yellow cells.]

Workbook properties have been set up

only in blue cells

Employee costs not included in direct costs

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Amending headings - blue cells](#)

Cost of salaries recharged to other organisation	-
Employers' NI - Recharged salaries	-
Defined benefits pension costs - recharged err	-
Defined contribution pension costs - recharge	-
Salaries - Administrative staff	-
Defined benefit pension cost - administrative s	-
Defined contribution pension cost - administrat	-
Employers' NI - Administrative staff	-
Temporary staff and recruitment	-
Other salaries	-
Employer's NI - Other salaries	-
Defined benefit pension costs - Other salaries	-
Defined contribution pension costs - Other sal	-
Training and welfare - staff	-
Payroll fees and charges	-
Travel and subsistence - staff	-
Redundancy payments	-
Compensation payments	-
Recruitment expenses	-
Child care for staff	-
Child care for staff	-
Entertaining	-
Employees' liability insurance	-
Homeworker's allowance - staff	-
Employment spare (1)	-
Subcontractors	-

Volunteer costs

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Volunteers' expenses	-
Child Care for volunteers	-
Training and welfare - volunteers	-
Travel and subsistence - volunteers	-
Motor expenses - volunteers	-
Homeworkers' allowance - volunteers	-
Volunteers' costs - spare 1	-
Volunteers' costs - spare 2	-

Premises Expenses

This row is for operating leases only

Rent payable under operating leases	-
-------------------------------------	---

This row is for NON operating leases

Licence fees payable	-
----------------------	---

HELP! [Amending headings - blue cells](#)

Service charges payable	-
-------------------------	---

HELP! [Matching income and expenditure](#)

Rates and water charges	-
-------------------------	---

These are NOT operating leases

Room Hire	-
-----------	---

HELP! [Amending headings - yellow cells](#)

Light heat and power	5,761.23
----------------------	----------

Workbook properties have been set up

Cleaning and waste management	-
Premises repairs, renewals and maintenance	3,290.62
Premises repairs, renewals and maintenance	-
Property insurance	-
Premises spare (1)	-
Premises spare (2)	-

Administrative overheads

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Telephone, fax and internet	935.87
Postage	-
Stationery and printing	14,517.97
Courier Services	-
Information and publications	-
Subscriptions to periodicals	-
Membership subscriptions	-
Equipment expenses	4,366.93
Hire of equipment	-
Software licences and expenses	-
Health and safety costs	-
Advertising and marketing	-
Liability and contents insurance	-
Sundry expenses	-
Courier services	-
Information and publications	-
Equipment, repairs, expenses and maintenance	-
PAT tests	-
Resource costs	-
Licences & Permits	-
Admin costs spare (1)	-
Admin costs spare (2)	-
Admin costs spare (3)	-

Professional fees paid to the Auditor or Independent Examiner in addition to audit and [this category](#)

HELP! [Amending headings - yellow cells](#)

Assurance -Non audit or examination	-
Fees paid to the examiner's firm	-
Tax advisory fees	-
Other financial services	-

Professional fees paid to advisors other than the auditor or examiner [this category](#)

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Accountancy fees other than examination or audit fees	-
Tax advice	-
Legal fees	-
Consultancy fees	-
Management fees	-
Other legal and professional	-
Legal and professional spare (1)	-

Workbook properties have been set up

Legal and professional spare (2)	-
----------------------------------	---

Financial costs

HELP! [How to enter bank charges](#)

HELP! [Amending headings - blue cells](#)

HELP! [How to enter interest in these rows](#)

Bank charges	162.00
Bank charges	-
Hire Purchase interest	-
Loan interest	-
Bank interest payable	-

Depreciation and amortisation

HELP! [How to enter depn and amortisation](#)

The headings in this section can be altered in the Balance Sheet section of the TB

Intangible Fixed Assets - Amortisation	-
Heritage Assets - Depreciation	-
Land and Buildings - Depreciation	-
Plant & Machinery - Depreciation	-
Motor Vehicles - Depreciation	-

This row is not included in the TB totals, as the individual rows above are included in the totals

Depreciation & Amortisation in total for the	-
--	---

Charitable provisions and funding commitments- See SORP 7.39

HELP! [Provisions, commitments etc](#)

Provisions and commitments made in the year	-
---	---

Amounts charged against the provisions and commitments in the year	-
--	---

HELP! [Amending headings - yellow cells](#)

Reversals of unused amounts in the year	-
---	---

Taxation - most of this section may not apply to many charities - this cat=A, without ar
Do not amend headings in this section as they are used for disclosures

HELP! [Amending headings - yellow cells](#)

HELP! [Corporation tax](#)

HELP! [Deferred Tax](#)

HELP! [Income tax](#)

HELP! [VAT flat rate](#)

Corporation tax	-
Corporation tax - prior year adjustments	-
Deferred tax	-
Income tax payable	-
Loss on VAT flat rate scheme	-

Retained (surplus)/deficit

(5,488.50)

Balance Sheet of the Charity

HELP! [Altering fixed asset headings](#)

Intangible Fixed Assets

Cost - b/fwd	0
Cost - additions	
Cost - disposals	
Amortisation - b/fwd	0.00
Amortisation - provided in year	-
Amortisation - disposals	

Workbook properties have been set up

[HELP! Altering fixed asset headings](#)

Heritage Assets

Cost - b/fwd	0
Cost - additions	
Revaluation in year	
Cost - disposals	
Depn - b/fwd	0
Depn - charge for the year	-
Depn - revaluation	
Depn - disposals	

[HELP! Altering fixed asset headings](#)

Land and Buildings

Cost - b/fwd	590,931
Cost - additions	
Revaluation in year	0
Cost - disposals	0
Depn - b/fwd	0
Depn - charge for the year	-
Depn - revaluation	
Depn - disposals	

[HELP! Altering fixed asset headings](#)

Plant & Machinery

Cost - b/fwd	0
Cost - additions	
Cost - disposals	
Depn - b/fwd	0
Depn - provided in year	-
Depn - disposals	

[HELP! Altering fixed asset headings](#)

Motor Vehicles

Cost - b/fwd	0
Cost - additions	
Cost - disposals	
Depn - b/fwd	0
Depn - provided in year	-
Depn - disposals	

Listed investments

B/fwd	0
Additions	
Unrealised gains (-)/ losses	0

If module 22 applies all pooled investments should be included here and analysed in notes

Disposals	
-----------	--

Investment properties

B/fwd	0
Additions	
Unrealised gains (-)/ losses	0
Disposals	

[HELP! Altering fixed asset headings](#)

Other Unlisted Investments

B/fwd	0
Additions	
Unrealised gains (-)/ losses	0
Write down under SORP 10.51 - non group as	0
Write down under SORP 10.51 - group underta	0
Disposals	

[HELP! Altering fixed asset headings](#)

Workbook properties have been set up

Investments in subsidiaries		
	B/fwd	0
	Additions	
	Unrealised gains (-)/ losses	0
	Disposals	
Social investments		
	B/fwd	0
	Additions	
	Unrealised gains (-)/ losses	0
	Write down under SORP 10.50	0
	Disposals	
Stocks		
	Stocks	
Debtors - due in less than one year		
	Trade debtors	
	Due from group undertakings	
	Prepayments and accrued income	
	Other debtors	6,250.00
Debtors - due in more than one year		
Current asset investments		
	Cash on deposit - less than 3 months notice	
	Cash on deposit - more than 3 months notice	
	Investment properties held for sale	
	Investments in group undertakings held for sale	
	Listed investments	
	Other investments	
Bank and cash balances		
	Bank balances in credit	26,809.00
	Petty cash and floats	3,353.00
Creditors less than 1yr		
	Bank overdrafts	
	Bank loans	
	Accruals for grants payable	
	Payment received on account for contracts or	
	Deferred Income - Unrestricted & designated f	
	Deferred Income - Restricted funds	
	Deferred Income - Endowment funds	
	Finance lease and HP contracts	
	Trade creditors	(15,000.00)
	Accruals	
	Due to group undertakings	
	Corporation tax	
	PAYE, NIC VAT and other taxes	(4,678.39)
	Other creditors	(1,269.00)
Defined Benefit schemes - assets & liabilities		
	Defined benefit pension fund asset/liability - cu	-
	Defined benefit pension fund asset/liability - b	gains/losses)
Defined contribution schemes - assets & liabilities		

Workbook properties have been set up

	Defined contributions pension fund asset/liability	positive
Creditors greater than 1yr	Bank loans	
	Bank overdrafts	
	Finance lease and HP contracts	
	Accruals for grants payable	
	Payment received on account for contracts or	
	Deferred Income - Unrestricted & designated f	
	Deferred Income - Restricted funds	
	Deferred Income - Endowment funds	
	DO NOT USE - For future requirements	
	Trade creditors	
	Accruals	
	Due to group undertakings	
	Corporation tax	
	PAYE, NIC VAT and other taxes	
	Defined benefit pension fund asset/liability - ov	positive
	Defined contributions pension fund asset/liability	positive
	Other creditors	
Charitable provisions and funding com	Opening balances	0
	Provisions and commitments made in the year	0
Amounts charged against the provisions and commitments in the year		0
	Reversals of unused amounts in the year	0
Deferred tax	B/fwd	
	Charged to the p/l account	0
Funds of the charity		
Unanalysed funds bt fwd		
Unanalysed surplus/deficit from prior period £-16106.12		(16,106)
		0
Share Capital		
<i>Called up share capital</i>	B/fwd	0
	Shares issued	
	Shares redeemed	
Share premium	B/fwd	0
	On shares issued	
	Expenses of issue	
Unrestricted and designated funds		
<i>Unrestricted funds - Revenue</i>	Bt fwd from prior period	(516,757)
	Transfers in - credit - out debit	
	(Surplus)/Deficit	(5,489)
<i>Designated Revenue Funds</i>	Bt fwd from prior period	0
	Transfers in - credit - out debit	
<i>Designated Fixed Asset Funds</i>	Bt fwd from prior period	0
	Transfers in - credit - out debit	
<i>Unrestricted Revaluation Reserve</i>	Bt fwd from prior period	0
	Transfers in - credit - out debit	
	Revaluation surpluses/deficits in the year	0

Workbook properties have been set up

Restricted funds

Restricted Revenue Funds	Bt fwd from prior period	(68,721)
	Transfers in - credit - out debit	676.00
	(Surplus)/Deficit	0
Restricted Fixed Asset Funds	Bt fwd from prior period	0
	Transfers in - credit - out debit	
Restricted Revaluation Reserve	Bt fwd from prior period	0
	Transfers in - credit - out debit	
	Revaluation surpluses/deficits in the year	0
Pension reserve - unrestricted	Bt fwd from prior period	0
	Debits charged to funds	
	Credits - credited to funds	
Totals (all should be zero)		(1)

After entering the trial balance, check it balances by clicking the VT '123' you are checking

If you have correctly entered the Trial Balance, click the link below, to take this step

[Return to 'Home - step summary'](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

[Return to top of TB](#)

[Goto TB - income](#)

[Goto TB - gains](#)

[Goto TB - expenses](#)

[Goto TB - Balance sheet](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

Workbook properties have been set up

Brixton Mosque and Islamic Cultural Centre for the year ended 31 March 2024

Overall HELP file see - [HELP! How do you approach entering the TB?](#)

All entries in all columns require **debits** to be entered as **positive** and **credits** to be entered w

You should only **enter** data in **blue** shaded cells, whether these are numbers or text. All yellowunts disclosure **purposes**. There is a wealth of information and tips in the HELP files.

Explanatory HELP files on how you enter data are shown throughout the Trial Balar

Income of the charity

[HELP! ACTIVITY BASED ACCOUNTS](#)

[HELP! NON ACTIVITY BASED ACCOUNTS](#)

[HELP! CHANGING TB SUBHEADINGS](#)

[HELP! FURTHER ANALYSIS OF SUBHEADINGS](#)

OFA Line heading A1

Donations & Legacies

[HELP! INCOME RECOGNITION RULES](#)

[HELP! A1 Income from donations and legacies](#)

You can only alter blue shaded descriptions

[HELP! Donations and gifts](#)

[HELP! Legacies](#)

[HELP! Amending headings - yellow cells](#)

[HELP! Members subs as donations](#)

[HELP! Sponsorship](#)

[HELP! Donated goods and services](#)

[HELP! Capital grants](#)

[HELP! Amending headings - blue cells](#)

[HELP! Taxation and VAT - SOFA A1](#)

- 1 Donations and gifts from individuals
- 2 Legacies receivable
- 3 Revenue grants from government and public bodies
- 4 Revenue grants and donations from non public bodies
- 5 Membership subscriptions as donations
- 6 Sponsorship
- 7 Donated goods and services
- 8 Capital grants from government and public bodies
- 9 Capital grants from non public bodies
- 10 Spare heading- replace with text -may require detailed analysis
- 11 Spare heading- replace with text -may require detailed analysis

OFA line heading A2

Income from charitable activities

Subheadings are more fully described in SORP 4.27 to 4.43

Line heading A2 (a)

Primary purpose and ancillary trading

[HELP! Primary purpose and ancillary trading](#)

You can alter any of these descriptions

[HELP! Amending headings - blue cells](#)

- 1 Sale of goods and services in accordance with the charity's objects
- 2 Residential care fees
- 3 Admission fees- Exhibitions and galleries

Workbook properties have been set up

- 4 Ticket Sales
- 5 Commission Received - charitable activities
- 6 Ancillary trading in support of charitable objects
- 7 Ancillary trading in support of primary purpose trading
- 8 Sales of goods and services made or provided by beneficiaries
- 9 Letting of property for charitable purposes
- 10 Management fees and charges received
- 11 Membership subscriptions in return for services
- 12 Spare heading- replace with text
- 13 Spare heading- replace with text

HELP! [Taxation and VAT - SOFA A2a](#)

ine heading A2 (b)

Charitable income from funders

HELP! [Income from funders - Subheadings](#)

HELP! [Amending headings - yellow cells](#)

You can *only* alter blue shaded descriptions

HELP! [Charitable income from funders](#)

- 1 Contractual payments from public bodies to fund charitable activities
- 2 Performance related grants from public bodies to fund charitable activities
- 3 Contractual payments from non public bodies to fund charitable activities
- 4 Performance related grants from non public bodies to fund charitable activities
- 5 Spare heading- to be analysed - replace with text
- 6 Spare heading 1 broad heading with no analysis- replace with text
- 7 Spare heading 2- broad heading with no analysis -replace with text

HELP! [Amending headings - blue cells](#)

HELP! [Taxation and VAT - SOFA A2b](#)

ine heading A3

Income from other, non charitable, trad

HELP! [Income from other trading activities](#)

ense

ubheadings are more fully described in SORP 4.27 to 4.43

You can alter any of these descriptions, exnts C

HELP! [Fundraising trading](#)

HELP! [Fundraising events](#)

HELP! [Non primary purpose trading](#)

HELP! [Non charitable trading](#)

HELP! [Non charitable commission](#)

HELP! [Sale of donated goods](#)

HELP! [Trading by subsidiaries](#)

- 1 Trading activities to raise funds for the charity
- 2 Income from fundraising events
- 3 Income from fundraising events
- 4 Non-charitable trading activities
- 5 Commission received - non charitable activities
- 6 Income from the sale of donated goods
- 7 Non-charitable trading activities of subsidiary entities

Workbook properties have been set up

HELP! [Membership subscriptions - for goods and services - not as donations](#)

HELP! [Income from letting and licensing](#)

HELP! [Sponsorship for benefits](#)

HELP! [Salaries recharged to other organisations](#)

HELP! [Sale of bought in goods](#)

HELP! [Amending headings - blue cells](#)

- 8 Membership subscriptions and sponsorships as, a payment for goods or services
- 9 Income from letting and licensing of property for non charitable purposes
- 10 Sponsorships and social lotteries which cannot be considered pure donations
- 11 Salaries recharged to other organisations
- 12 Sale of bought in goods
- 13 Spare heading- replace with text

Investment income heading A4

Investment income

HELP! [Income from investments](#)

HELP! [Complying with the SORP - Investment](#)

Subheadings are more fully described in SORP 4.27 to 4.43

Income

HELP! [Amending headings - blue cells](#)

HELP! [Amending headings - yellow cells](#)

HELP! [Bank interest](#)

HELP! [Other interest](#)

HELP! [Taxation and VAT - SOFA A4](#)

You can only alter blue shaded descriptions

- 1 Property Rental Income
- 2 Dividend Income
- 3 Bank Interest Receivable
- 4 Non Bank interest receivable
- 5 Other Investment Income
- 6 Spare heading- replace with text
- 7 Spare heading- replace with text
- 8 Spare heading- replace with text

Other income heading A5

Other income

HELP! [Other income](#)

Subheadings are more fully described in SORP 4.27 to 4.43

Income

HELP! [What should be in this section](#)

Gains and Losses

You can only alter blue shaded descriptions

HELP! [Gains/losses on fixed assets](#)

HELP! [Gains/losses on social investments](#)

HELP! [Gains/losses on heritage assets](#)

ONLY use this spare row to enter gains and losses ONLY

- 1 Realised losses on disposals of tangible fixed assets held for the charity's own use
- 2 Realised losses on disposals of social investments which are programme related
- 3 Realised losses on disposals of heritage assets
- 4 Realised losses on the disposal of intangible assets
- 5 Spare heading for realised gains and losses- replace with text

Other

HELP! [Amending headings - yellow cells](#)

HELP! [Amending headings - blue cells](#)

For further help for these three rows, see SORP module 20

HELP! [Insurance claims](#)

- 6 Royalties from the exploitation of intellectual property rights
- 7 Sundry other income
- 8 Conversion of endowment funds into income
- 9 Capital funds released to income funds from expendable endowment
- 10 Release of funds to income from the 'unapplied total return fund'
- 11 Insurance claims - Revenue items

Workbook properties have been set up

DO NOT enter gains and losses in this row
- but other sundry income

12 Spare heading- replace with text

Gross income of the charity for year ended 31 March 2024 excluding items in section D

Line heading D1

Net revaluation gains/losses on assets incl investment

HELP! [Revaluation of fixed assets](#)

pense

The requirements are more fully described in SORP 4.39 to 4.41 and Module 10

Enter Net revaluation gains/losses on assets including gains on heritage and intangible assets,
but excluding investment assets, as an aggregate figure

Line heading D2

Net gains/Losses on Investment assets

HELP! [Changing the headings and descriptions in this section](#)

HELP! [Realised and unrealised gains on investment assets](#)

pense

A) Realised Gains/ Losses are transferred to the relevant revenue funds

The requirements are more fully described in SORP 4.39 to 4.41

aggre

HELP! [Amending headings - yellow cells](#)

Listed investments
Investment properties
Other Unlisted Investments
Investments in subsidiaries

B) Unrealised gains on revaluation or write down are transferred to the cost of the relevant

Listed investments - Unrealised
Social investments - Unrealised
Other Unlisted Investments - Unrealised
Investment properties - Unrealised
Investments in subsidiaries - Unrealised
Write down under SORP 10.51 - Social Investments
Write down under SORP 10.50 - Group undertakings
Write down under SORP 10.50 - Other Unlisted Investments

Do **NOT** enter **REALISED** gains or losses on Programme related investments - they should be included in
Mixed Motive investments should be included here

Line heading D3

Net actuarial gains on defined pension schemes

HELP! [Net actuarial gains on defined pension benefit schemes](#)

pense

The requirements are more fully described in SORP 4.39 to 4.416

Enter Net actuarial gains on defined pension benefit schemes as an aggregate figure

Line heading D3 (a)

Extraordinary items

HELP! [Extraordinary items](#)

The requirements are more fully described in SORP 4.16 to 4.18

Enter Extraordinary items as an aggregate figure

Line heading D3 (b)

Costs of fundamental reorganisation or

Workbook properties have been set up

HELP! [Costs of fundamental reorganisation etc](#)

The requirements are more fully described in SORP 4.16 to 4.18

Enter Costs of fundamental reorganisation or restructuring as an aggregate figure

Expenditure

HELP! [Allocating costs -how do entries appear in the accounts?](#)

Costs specifically attributable to activities:-

Line heading B1

Costs of raising funds

Expenditure on raising funds and costs of investment management

HELP! [Amending headings - blue cells](#)

Agent's costs for fundraising

Commissions payable

Fundraising publicity & marketing

Cost of fundraising activities

Fundraising trading costs

HELP! [Amending headings - yellow cells](#)

Costs of non primary purpose trading

HELP! [Entering stock movement](#)

Movement in stock for non primary purpose trading

HELP! [Matching income and expenditure](#)

Investment management costs

Professional investment advice

Rent collection costs for non charitable property

Property repairs and maintenance for non charitable property

Marketing & advertising of fundraising

Costs of seeking donations, grants and legacies

Cost of operating membership scheme

Cost of operating social lotteries

Costs of staging fundraising events

Costs of charity shop selling goods

Gross wages and salaries - fundraising activities

Employers' NI - fundraising activities

HELP! [Defined benefit schemes](#)

Defined benefit pension costs - fundraising activities

HELP! [Defined contribution schemes](#)

Defined contribution pension costs - fundraising activities

Temporary Staff - fundraising activities

THIS ROW -Group consolidated accounts only

Costs of operating a trading company

Subcontracted fundraising

Spare fundraising costs 1

Spare fundraising costs 2

Spare fundraising costs 3

Line heading B2

Expenditure on charitable activities

Expenditure on charitable activities

HELP! [What the SORP requires in this section](#)

Workbook properties have been set up

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

THIS ROW -Group consolidated accounts only

HELP! [Amending headings - blue cells](#)

Gross wages and salaries - charitable activities

Employers' NI - Charitable activities

Defined benefit pension costs - charitable activities

Defined contribution pension costs - charitable activities

Temporary Staff - Charitable Activities

Travel and Subsistence - Charitable Activities

Marketing and advertising of charitable service

Costs of negotiating charitable contracts and g

Expenditure incurred by subsidiaries on charitable

Donations Paid

Zakah

Freelance Staff

Dawah

Madrasah

Spare charitable activity costs 6

Insurance Costs

Event

Expense

Expenditure on charitable activities - Grant making

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

Grants made to individuals

Grants made to organisations

Costs relating to the award of grants

Monitoring costs of grants awarded

Support cost related to grants awarded

Gross wages and salaries - grantmaking activities

Employers' NI - grantmaking activities

Defined benefit pension costs - grantmaking activities

Defined contribution pension costs - grantmaking activities

Temporary Staff - grantmaking activities

Spare grantmaking costs 1

Spare grantmaking costs 2

Spare grantmaking costs 3

Spare grantmaking costs 4

Expense

Primary purpose and ancillary trading

HELP! [Amending headings - blue cells](#)

HELP! [Entering stock movement](#)

HELP! [Matching income and expenditure](#)

HELP! [Entering stock movement](#)

Cost of goods for primary purpose trading

Cost of goods for primary purpose trading

Cost of goods for primary purpose trading

Movement in stock for goods made by beneficiaries

Cost of charitable letting of non-investment property

Costs of income from public bodies for charitable trading

Costs of ancillary trading to benefit beneficiaries

Movement in stock for ancillary trading

HELP! [Entering stock movement](#)

Workbook properties have been set up

	Marketing and advertising of primary purpose trading
HELP! Amending headings - yellow cells	Gross wages and salaries - charitable trading ;
	Employers' NI - charitable trading activities
HELP! Defined benefit schemes	Defined benefit pension costs - charitable tradi
HELP! Defined contribution schemes	Defined contribution pension costs - charitabl
	Temporary Staff - charitable trading activities
	Spare primary purpose trading costs 1
	Spare primary purpose trading costs 2
	Spare primary purpose trading costs 3
	Spare primary purpose trading costs 4

ine heading B3 Governance costs

Governance costs- this category will be taken directly to the SOFA, without any activity analysis

Note - in order to arrive at the correct disclosures, all governance costs must be included in allocation, they must be extracted from there and inserted here, as there will be no further

HELP! Amending headings - yellow cells	Independent Examiner's fees
HELP! Matching income and expenditure	Auditor's fees
	Trustees' remuneration
	NIC on Trustees' remuneration
HELP! Defined benefit schemes	Trustees Defined benefit pension costs
HELP! Defined contribution schemes	Trustees Defined contribution pension costs
	Trustees' expenses
THIS ROW - For Northern Ireland only	Reporting Accountant fees
	Trustees' indemnity insurance
	Benefits paid to trustees
HELP! Amending headings - blue cells	Spare governance costs 1
	Spare governance costs 2
	Spare governance costs 3

ine heading B3 Other expenditure unrelated to fundraising

Other expenditure unrelated to fundraising or to charitable activities

Warning !! If expenditure in this category exceeds specified limits (either percentage of income for tax purposes - so be very careful to be accurate in allocating expenses to this area. HMRC may

THIS ROW -Group accounts only	Non charitable expenditure of trading subsidia
HELP! Amending headings - blue cells	Fines and penalties
HELP! Matching income and expenditure	Spare heading - other 1
	Spare heading - other 2
	Spare heading - other 3
	Spare heading - other 4
	Spare heading - other 5
HELP! Ex Gratia payments	Ex Gratia payments

Other items of expenditure which will require allocation to activities

Non specific support costs requiring allocation

Workbook properties have been set up

S

Employee costs not included in direct costs

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Amending headings - blue cells](#)

Cost of salaries recharged to other organisation

Employers' NI - Recharged salaries

Defined benefits pension costs - recharged error

Defined contribution pension costs - recharge

Salaries - Administrative staff

Defined benefit pension cost - administrative staff

Defined contribution pension cost - administrative staff

Employers' NI - Administrative staff

Temporary staff and recruitment

Other salaries

Employer's NI - Other salaries

Defined benefit pension costs - Other salaries

Defined contribution pension costs - Other salaries

Training and welfare - staff

Payroll fees and charges

Travel and subsistence - staff

Redundancy payments

Compensation payments

Recruitment expenses

Child care for staff

Child care for staff

Entertaining

Employees' liability insurance

Homeworker's allowance - staff

Employment spare (1)

Subcontractors

Volunteer costs

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Volunteers' expenses

Child Care for volunteers

Training and welfare - volunteers

Travel and subsistence - volunteers

Motor expenses - volunteers

Homeworkers' allowance - volunteers

Volunteers' costs - spare 1

Volunteers' costs - spare 2

Premises Expenses

This row is for operating leases only

Rent payable under operating leases

This row is for NON operating leases

Licence fees payable

HELP! [Amending headings - blue cells](#)

Service charges payable

HELP! [Matching income and expenditure](#)

Rates and water charges

These are NOT operating leases

Room Hire

HELP! [Amending headings - yellow cells](#)

Light heat and power

Workbook properties have been set up

Cleaning and waste management
Premises repairs, renewals and maintenance
Premises repairs, renewals and maintenance
Property insurance
Premises spare (1)
Premises spare (2)

Administrative overheads

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Telephone, fax and internet
Postage
Stationery and printing
Courier Services
Information and publications
Subscriptions to periodicals
Membership subscriptions
Equipment expenses
Hire of equipment
Software licences and expenses
Health and safety costs
Advertising and marketing
Liability and contents insurance
Sundry expenses
Courier services
Information and publications
Equipment, repairs, expenses and maintenance
PAT tests
Resource costs
Licences & Permits
Admin costs spare (1)
Admin costs spare (2)
Admin costs spare (3)

Professional fees paid to the Auditor or Independent Examiner in addition to audit and

HELP! [Amending headings - yellow cells](#)

Assurance -Non audit or examination
Fees paid to the examiner's firm
Tax advisory fees
Other financial services

Professional fees paid to advisors other than the auditor or examiner

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Accountancy fees other than examination or audit fees
Tax advice
Legal fees
Consultancy fees
Management fees
Other legal and professional
Legal and professional spare (1)

Workbook properties have been set up

Legal and professional spare (2)

Financial costs

HELP! [How to enter bank charges](#)

HELP! [Amending headings - blue cells](#)

HELP! [How to enter interest in these rows](#)

Bank charges

Bank charges

Hire Purchase interest

Loan interest

Bank interest payable

Depreciation and amortisation

HELP! [How to enter depn and amortisation](#)

The headings in this section can be altered in the Balance Sheet section of the TB

Intangible Fixed Assets - Amortisation

Heritage Assets - Depreciation

Land and Buildings - Depreciation

Plant & Machinery - Depreciation

Motor Vehicles - Depreciation

This row is not included in the TB totals, as the individual rows above are included in the totals

Depreciation & Amortisation in total for the

Charitable provisions and funding commitments- See SORP 7.39

HELP! [Provisions, commitments etc](#)

Provisions and commitments made in the year

Amounts charged against the provisions and commitments in the year

HELP! [Amending headings - yellow cells](#)

Reversals of unused amounts in the year

Taxation - most of this section may not apply to many charities - this caty a
Do not amend headings in this section as they are used for disclosures

HELP! [Amending headings - yellow cells](#)

HELP! [Corporation tax](#)

HELP! [Deferred Tax](#)

HELP! [Income tax](#)

HELP! [VAT flat rate](#)

Corporation tax

Corporation tax - prior year adjustments

Deferred tax

Income tax payable

Loss on VAT flat rate scheme

Retained (surplus)/deficit

Balance Sheet of the Charity

HELP! [Altering fixed asset headings](#)

Intangible Fixed Assets

Cost - b/fwd

Cost - additions

Cost - disposals

Amortisation - b/fwd

Amortisation - provided in year

Amortisation - disposals

Workbook properties have been set up

[HELP! Altering fixed asset headings](#)

Heritage Assets

Cost - b/fwd
Cost - additions

[HELP! Allocating revaluation from other assets?](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

[HELP! Altering fixed asset headings](#)

Land and Buildings

Cost - b/fwd
Cost - additions

[HELP! Allocating revaluation to other assets](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

[HELP! Altering fixed asset headings](#)

Plant & Machinery

Cost - b/fwd
Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

[HELP! Altering fixed asset headings](#)

Motor Vehicles

Cost - b/fwd

Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

Listed investments

B/fwd
Additions
Unrealised gains (-)/ losses

If module 22 applies all pooled investments should be included here and analysed in notes

Disposals

Investment properties

B/fwd
Additions
Unrealised gains (-)/ losses
Disposals

[HELP! Altering fixed asset headings](#)

Other Unlisted Investments

B/fwd
Additions
Unrealised gains (-)/ losses
Write down under SORP 10.51 - non group as
Write down under SORP 10.51 - group underta
Disposals

[HELP! Altering fixed asset headings](#)

Workbook properties have been set up

Investments in subsidiaries

B/fwd
Additions
Unrealised gains (-)/ losses
Disposals

Social investments

B/fwd
Additions
Unrealised gains (-)/ losses
Write down under SORP 10.50
Disposals

Stocks

Stocks

Debtors - due in less than one year

Trade debtors
Due from group undertakings
Prepayments and accrued income
Other debtors

Debtors - due in more than one year

Current asset investments

Cash on deposit - less than 3 months notice
Cash on deposit - more than 3 months notice
Investment properties held for sale
Investments in group undertakings held for sale
Listed investments
Other investments

Bank and cash balances

Bank balances in credit
Petty cash and floats

Creditors less than 1yr

Bank overdrafts
Bank loans
Accruals for grants payable
Payment received on account for contracts or orders
Deferred Income - Unrestricted & designated funds
Deferred Income - Restricted funds
Deferred Income - Endowment funds
Finance lease and HP contracts
Trade creditors
Accruals
Due to group undertakings
Corporation tax
PAYE, NIC VAT and other taxes
Other creditors

Defined Benefit schemes - assets & liabilities

Defined benefit pension fund asset/liability - current
Defined benefit pension fund asset/liability - benefit

Defined contribution schemes - assets & liabilities

Workbook properties have been set up

	Defined contributions pension fund asset/liability	
Creditors greater than 1yr	Bank loans	
	Bank overdrafts	
	Finance lease and HP contracts	
	Accruals for grants payable	
	Payment received on account for contracts or	
	Deferred Income - Unrestricted & designated f	
	Deferred Income - Restricted funds	
	Deferred Income - Endowment funds	
	DO NOT USE - For future requirements	
	Trade creditors	
	Accruals	
	Due to group undertakings	
	Corporation tax	
	PAYE, NIC VAT and other taxes	
	Defined benefit pension fund asset/liability - ov	
	Defined contributions pension fund asset/liability	
	Other creditors	
Charitable provisions and funding com	Opening balances	
	Provisions and commitments made in the year	
Amounts charged against the provisions and commitments in the year		
	Reversals of unused amounts in the year	
Deferred tax	B/fwd	
	Charged to the p/l account	
Funds of the charity		
Unanalysed funds bt fwd		
Unanalysed surplus/deficit from prior period £-16106.12		
Share Capital		
<i>Called up share capital</i>	B/fwd	
	Shares issued	
	Shares redeemed	
Share premium	B/fwd	
	On shares issued	
	Expenses of issue	
Unrestricted and designated funds		
<i>Unrestricted funds - Revenue</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
	(Surplus)/Deficit	
<i>Designated Revenue Funds</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
<i>Designated Fixed Asset Funds</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
<i>Unrestricted Revaluation Reserve</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
	Revaluation surpluses/deficits in the year	

Workbook properties have been set up

Restricted funds

Restricted Revenue Funds

Bt fwd from prior period
Transfers in - credit - out debit
(Surplus)/Deficit

Restricted Fixed Asset Funds

Bt fwd from prior period
Transfers in - credit - out debit

Restricted Revaluation Reserve

Bt fwd from prior period
Transfers in - credit - out debit
Revaluation surpluses/deficits in the year

Pension reserve - unrestricted

Bt fwd from prior period
Debits charged to funds
Credits - credited to funds

Totals (all should be zero)

After entering the trial balance, check it balances by clicking the VT '123' lig at

If you have correctly entered the Trial Balance, click the link below, to tal

[Return to 'Home - step summary'](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

[Return to top of TB](#)

[Goto TB - income](#)

[Goto TB - gains](#)

[Goto TB - expenses](#)

[Goto TB - Balance sheet](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

Workbook properties have been set up

Brixton Mosque and Islamic Cultural Centre for the year ended 31 March 2024

Prior Year
Total Funds

Overall HELP file see - [HELP! How do you approach entering the TB?](#)

£

All entries in all columns require **debits** to be entered as **positive** and **credits** to be entered w

You should only **enter** data in **blue** shaded cells, whether these are numbers or text. All yellow for disclosure **purposes**. There is a wealth of information and tips in the HELP files.

Explanatory HELP files on how you enter data are shown throughout the Trial Balance

Income of the charity

[HELP! ACTIVITY BASED ACCOUNTS](#)

[HELP! NON ACTIVITY BASED ACCOUNTS](#)

[HELP! CHANGING TB SUBHEADINGS](#)

[HELP! FURTHER ANALYSIS OF SUBHEADINGS](#) [as are debits]

OFA Line heading A1

Donations & Legacies

[HELP! INCOME RECOGNITION RULES](#)

[HELP! A1 Income from donations and legacies](#)

You can only alter blue shaded descriptions in the analysis step

[HELP! Donations and gifts](#)

[HELP! Legacies](#)

[HELP! Amending headings - yellow cells](#)

[HELP! Members subs as donations](#)

[HELP! Sponsorship](#)

[HELP! Donated goods and services](#)

[HELP! Capital grants](#)

[HELP! Amending headings - blue cells](#)

[HELP! Taxation and VAT - SOFA A1](#)

1	Donations and gifts from individuals	(147,485.80)
2	Legacies receivable	
3	Revenue grants from government and public bodies	
4	Revenue grants and donations from non public bodies	
5	Membership subscriptions as donations	
6	Sponsorship	
7	Donated goods and services	
8	Capital grants from government and public bodies	
9	Capital grants from non public bodies	
10	Spare heading- replace with text -may require detailed analysis	
11	Spare heading- replace with text -may require detailed analysis	

OFA line heading A2

Income from charitable activities

Income from funders

Subheadings are more fully described in SORP 4.27 to 4.43

Line heading A2 (a)

Primary purpose and ancillary trading

[HELP! Primary purpose and ancillary trading](#)

[as are debits]

You can alter any of these descriptions

[HELP! Amending headings - blue cells](#)

1	Sale of goods and services in accordance with the charity's objects
2	Residential care fees
3	Admission fees- Exhibitions and galleries

Workbook properties have been set up

- 4 Ticket Sales
- 5 Commission Received - charitable activities
- 6 Ancillary trading in support of charitable objects
- 7 Ancillary trading in support of primary purpose trading
- 8 Sales of goods and services made or provided by beneficiaries
- 9 Letting of property for charitable purposes
- 10 Management fees and charges received
- 11 Membership subscriptions in return for services
- 12 Spare heading- replace with text
- 13 Spare heading- replace with text

HELP! [Taxation and VAT - SOFA A2a](#)

ine heading A2 (b)

Charitable income from funders

HELP! - [Income from funders - Subheadings](#)

HELP! [Amending headings - yellow cells](#)

You can *only* alter blue shaded descriptions

Analysis step

HELP! [Charitable income from funders](#)

- 1 Contractual payments from public bodies to fund charitable activities
- 2 Performance related grants from public bodies to fund charitable activities
- 3 Contractual payments from non public bodies to fund charitable activities
- 4 Performance related grants from non public bodies to fund charitable activities
- 5 Spare heading- to be analysed - replace with text
- 6 Spare heading 1 broad heading with no analysis- replace with text
- 7 Spare heading 2- broad heading with no analysis -replace with text

HELP! [Amending headings - blue cells](#)

HELP! [Taxation and VAT - SOFA A2b](#)

ine heading A3

Income from other, non charitable, trad

HELP! [Income from other trading activities](#)

as are debits]

ubheadings are more fully described in SORP 4.27 to 4.43

You can alter any of these descriptions, ex0ONLY

HELP! [Fundraising trading](#)

HELP! [Fundraising events](#)

HELP! [Non primary purpose trading](#)

HELP! [Non charitable trading](#)

HELP! [Non charitable commission](#)

HELP! [Sale of donated goods](#)

HELP! [Trading by subsidiaries](#)

- 1 Trading activities to raise funds for the charity
- 2 Income from fundraising events
- 3 Income from fundraising events
- 4 Non-charitable trading activities
- 5 Commission received - non charitable activities
- 6 Income from the sale of donated goods
- 7 Non-charitable trading activities of subsidiary entities

Workbook properties have been set up

HELP! [Membership subscriptions - for goods and services - not as donations](#)

HELP! [Income from letting and licensing](#)

HELP! [Sponsorship for benefits](#)

HELP! [Salaries recharged to other organisations](#)

HELP! [Sale of bought in goods](#)

HELP! [Amending headings - blue cells](#)

- 8 Membership subscriptions and sponsorships as, a payment for goods or services
- 9 Income from letting and licensing of property for non charitable purposes
- 10 Sponsorships and social lotteries which cannot be considered pure donations
- 11 Salaries recharged to other organisations
- 12 Sale of bought in goods
- 13 Spare heading- replace with text

Investment income heading A4

HELP! [Income from investments](#)

Investment income

HELP! [Complying with the SORP - Investment](#)

as are debits]

Subheadings are more fully described in SORP 4.27 to 4.43

You can only alter blue shaded descriptions

HELP! [Amending headings - blue cells](#)

HELP! [Amending headings - yellow cells](#)

HELP! [Bank interest](#)

HELP! [Other interest](#)

HELP! [Taxation and VAT - SOFA A4](#)

- 1 Property Rental Income
- 2 Dividend Income
- 3 Bank Interest Receivable
- 4 Non Bank interest receivable
- 5 Other Investment Income
- 6 Spare heading- replace with text
- 7 Spare heading- replace with text
- 8 Spare heading- replace with text

Other income heading A5

HELP! [Other income](#)

Subheadings are more fully described in SORP 4.27 to 4.43

as are debits]

HELP! [What should be in this section](#)

Gains and Losses

You can only alter blue shaded descriptions

HELP! [Gains/losses on fixed assets](#)

HELP! [Gains/losses on social investments](#)

HELP! [Gains/losses on heritage assets](#)

ONLY use this spare row to enter gains and losses ONLY

- 1 Realised losses on disposals of tangible fixed assets held for the charity's own use
- 2 Realised losses on disposals of social investments which are programme related
- 3 Realised losses on disposals of heritage assets
- 4 Realised losses on the disposal of intangible assets
- 5 Spare heading for realised gains and losses- replace with text

Other

HELP! [Amending headings - yellow cells](#)

HELP! [Amending headings - blue cells](#)

For further help for these three rows, see SORP module 20

HELP! [Insurance claims](#)

- 6 Royalties from the exploitation of intellectual property rights
- 7 Sundry other income
- 8 Conversion of endowment funds into income
- 9 Capital funds released to income funds from expendable endowment
- 10 Release of funds to income from the 'unapplied total return fund'
- 11 Insurance claims - Revenue items

Workbook properties have been set up

DO NOT enter gains and losses in this row - but other sundry income

12 Spare heading- replace with text

Gross income of the charity for year ended 31 March 2024 excluding items in section D (147,485.80)

Line heading D1 Net revaluation gains/losses on assets including investment assets

HELP! [Revaluation of fixed assets](#)

es are debits]

The requirements are more fully described in SORP 4.39 to 4.41 and Module 10

Enter Net revaluation gains/losses on assets including gains on heritage and intangible assets, but excluding investment assets, as an aggregate figure

Line heading D2 Net gains/Losses on Investment assets

HELP! [Changing the headings and descriptions in this section](#)

HELP! [Realised and unrealised gains on investment assets](#)

es are debits]

A) Realised Gains/ Losses are transferred to the relevant revenue funds

The requirements are more fully described in SORP 4.39 to 4.41

Aggregate figure

HELP! [Amending headings - yellow cells](#)

Listed investments
Investment properties
Other Unlisted Investments
Investments in subsidiaries

B) Unrealised gains on revaluation or write down are transferred to the cost of the relevant investments

Listed investments - Unrealised
Social investments - Unrealised
Other Unlisted Investments - Unrealised
Investment properties - Unrealised
Investments in subsidiaries - Unrealised
Write down under SORP 10.51 - Social Investments
Write down under SORP 10.50 - Group undertakings
Write down under SORP 10.50 - Other Unlisted Investments

Do **NOT** enter **REALISED** gains or losses on Programme related investments - they should be included in the relevant revenue funds. Mixed Motive investments should be included here

Line heading D3 Net actuarial gains on defined pension schemes

HELP! [Net actuarial gains on defined pension benefit schemes](#)

es are debits]

The requirements are more fully described in SORP 4.39 to 4.416

Enter Net actuarial gains on defined pension benefit schemes as an aggregate figure

Line heading D3 (a) Extraordinary items

HELP! [Extraordinary items](#)

The requirements are more fully described in SORP 4.16 to 4.18

Enter Extraordinary items as an aggregate figure

Line heading D3 (b) Costs of fundamental reorganisation or

Workbook properties have been set up

HELP! [Costs of fundamental reorganisation etc](#)

as are debits]

he requirements are more fully described in SORP 4.16 to 4.18

Enter Costs of fundamental reorganisation or restructuring as an aggregate figure

Expenditure

HELP! [Allocating costs -how do entries appear in the accounts?](#)

as are debits]

Costs specifically attributable to activities:-

line heading B1

Costs of raising funds

Expenditure on raising funds and costs of investment management

HELP! [Amending headings - blue cells](#)

Agent's costs for fundraising
Commissions payable
Fundraising publicity & marketing
Cost of fundraising activities
Fundraising trading costs

HELP! [Amending headings - yellow cells](#)

Costs of non primary purpose trading
Movement in stock for non primary purpose trading

HELP! [Entering stock movement](#)

HELP! [Matching income and expenditure](#)

Investment management costs
Professional investment advice
Rent collection costs for non charitable property
Property repairs and maintenance for non charitable property
Marketing & advertising of fundraising
Costs of seeking donations, grants and legacies
Cost of operating membership scheme
Cost of operating social lotteries
Costs of staging fundraising events
Costs of charity shop selling goods

HELP! [Defined benefit schemes](#)

Gross wages and salaries - fundraising activities
Employers' NI - fundraising activities

HELP! [Defined contribution schemes](#)

Defined benefit pension costs - fundraising activities
Defined contribution pension costs - fundraising activities
Temporary Staff - fundraising activities

THIS ROW -Group consolidated accounts only

Costs of operating a trading company

Subcontracted fundraising
Spare fundraising costs 1
Spare fundraising costs 2
Spare fundraising costs 3

line heading B2

Expenditure on charitable activities

as are debits]

Expenditure on charitable activities

HELP! [What the SORP requires in this section](#)

Workbook properties have been set up

HELP! [Amending headings - yellow cells](#)
HELP! [Matching income and expenditure](#)
HELP! [Defined benefit schemes](#)
HELP! [Defined contribution schemes](#)

THIS ROW -Group consolidated accounts only

HELP! [Amending headings - blue cells](#)

Gross wages and salaries - charitable activities	30,563.96
Employers' NI - Charitable activities	
Defined benefit pension costs - charitable activities	
Defined contribution pension costs - charitable activities	
Temporary Staff - Charitable Activities	
Travel and Subsistence - Charitable Activities	3,819.00
Marketing and advertising of charitable services	
Costs of negotiating charitable contracts and grants	
Expenditure incurred by subsidiaries on charitable activities	
Donations Paid	7,772.11
Zakah	254.00
Freelance Staff	
Dawah	16,617.93
Madrasah	16,996.00
Spare charitable activity costs 6	-
Insurance Costs	840.26
Event	10,852.42

as are debits]

Expenditure on charitable activities - Grant making

HELP! [Amending headings - yellow cells](#)
HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Amending headings - blue cells](#)

Grants made to individuals	
Grants made to organisations	
Costs relating to the award of grants	
Monitoring costs of grants awarded	
Support cost related to grants awarded	
Gross wages and salaries - grantmaking activities	
Employers' NI - grantmaking activities	
Defined benefit pension costs - grantmaking activities	
Defined contribution pension costs - grantmaking activities	
Temporary Staff - grantmaking activities	
Spare grantmaking costs 1	
Spare grantmaking costs 2	
Spare grantmaking costs 3	
Spare grantmaking costs 4	

The blue cells in this row are only for company charities - you can ignore them

The yellow cells in this row are only for company charities- you can ignore them

-

as are debits]

Primary purpose and ancillary trading

HELP! [Amending headings - blue cells](#)

HELP! [Entering stock movement](#)

HELP! [Matching income and expenditure](#)

HELP! [Entering stock movement](#)

Cost of goods for primary purpose trading	
Cost of goods for primary purpose trading	
Cost of goods for primary purpose trading	
Movement in stock for goods made by beneficiaries	
Cost of charitable letting of non-investment property	
Costs of income from public bodies for charitable trading	
Costs of ancillary trading to benefit beneficiaries	
Movement in stock for ancillary trading	

HELP! [Entering stock movement](#)

Workbook properties have been set up

	Marketing and advertising of primary purpose trading	
HELP! Amending headings - yellow cells	Gross wages and salaries - charitable trading	
	Employers' NI - charitable trading activities	
HELP! Defined benefit schemes	Defined benefit pension costs - charitable trading	
HELP! Defined contribution schemes	Defined contribution pension costs - charitable trading	
	Temporary Staff - charitable trading activities	
	Spare primary purpose trading costs 1	
	Spare primary purpose trading costs 2	
	Spare primary purpose trading costs 3	
	Spare primary purpose trading costs 4	

Line heading B3

Governance costs

[as are debits]

Governance costs- this category will be taken directly to the SOFA, without any activity analysis

Note - in order to arrive at the correct disclosures, all governance costs must be included. Costs requiring allocation, they must be extracted from there and inserted here, as there will be no further allocation.

HELP! Amending headings - yellow cells	Independent Examiner's fees	1,352.00
HELP! Matching income and expenditure	Auditor's fees	
	Trustees' remuneration	
	NIC on Trustees' remuneration	
HELP! Defined benefit schemes	Trustees Defined benefit pension costs	
HELP! Defined contribution schemes	Trustees Defined contribution pension costs	
	Trustees' expenses	1,340.82
THIS ROW - For Northern Ireland only	Reporting Accountant fees	
	Trustees' indemnity insurance	
	Benefits paid to trustees	
HELP! Amending headings - blue cells	Spare governance costs 1	
	Spare governance costs 2	
	Spare governance costs 3	

Line heading B3

Other expenditure unrelated to fundraising

Other expenditure unrelated to fundraising or to charitable activities [as are debits]

Warning !! If expenditure in this category exceeds specified limits (either percentage of income or specified limits for tax purposes - so be very careful to be accurate in allocating expenses to this area. HMRC may challenge).

THIS ROW -Group accounts only

	Non charitable expenditure of trading subsidiaries	
HELP! Amending headings - blue cells	Fines and penalties	
HELP! Matching income and expenditure	Spare heading - other 1	
	Spare heading - other 2	
	Spare heading - other 3	
	Spare heading - other 4	
	Spare heading - other 5	
HELP! Ex Gratia payments	Ex Gratia payments	

Other items of expenditure which will require allocation to activities

Non specific support costs requiring allocation

[as are debits]

Workbook properties have been set up

Employee costs not included in direct costs

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Amending headings - blue cells](#)

Cost of salaries recharged to other organisation

Employers' NI - Recharged salaries

Defined benefits pension costs - recharged em

Defined contribution pension costs - recharge

Salaries - Administrative staff

Defined benefit pension cost - administrative s

Defined contribution pension cost - administrat

Employers' NI - Administrative staff

Temporary staff and recruitment

Other salaries

Employer's NI - Other salaries

Defined benefit pension costs - Other salaries

Defined contribution pension costs - Other sala

Training and welfare - staff

Payroll fees and charges

Travel and subsistence - staff

Redundancy payments

Compensation payments

Recruitment expenses

Child care for staff

Child care for staff

Entertaining

Employees' liability insurance

Homeworker's allowance - staff

Employment spare (1)

Subcontractors

Volunteer costs

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Volunteers' expenses

Child Care for volunteers

Training and welfare - volunteers

Travel and subsistence - volunteers

Motor expenses - volunteers

Homeworkers' allowance - volunteers

Volunteers' costs - spare 1

Volunteers' costs - spare 2

Premises Expenses

This row is for operating leases only

Rent payable under operating leases

This row is for NON operating leases

Licence fees payable

HELP! [Amending headings - blue cells](#)

Service charges payable

HELP! [Matching income and expenditure](#)

Rates and water charges

1,142.27

These are NOT operating leases

Room Hire

HELP! [Amending headings - yellow cells](#)

Light heat and power

9,705.26

Workbook properties have been set up

Cleaning and waste management	3,595.99
Premises repairs, renewals and maintenance	11,949.70
Premises repairs, renewals and maintenance	
Property insurance	
Premises spare (1)	
Premises spare (2)	

Administrative overheads

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Telephone, fax and internet	1,498.54
Postage	
Stationery and printing	
Courier Services	
Information and publications	
Subscriptions to periodicals	
Membership subscriptions	
Equipment expenses	8,486.30
Hire of equipment	
Software licences and expenses	
Health and safety costs	
Advertising and marketing	
Liability and contents insurance	
Sundry expenses	
Courier services	
Information and publications	
Equipment, repairs, expenses and maintenance	
PAT tests	
Resource costs	
Licences & Permits	
Admin costs spare (1)	
Admin costs spare (2)	
Admin costs spare (3)	

Professional fees paid to the Auditor or Independent Examiner in addition to audit and

HELP! [Amending headings - yellow cells](#)

Assurance -Non audit or examination
Fees paid to the examiner's firm
Tax advisory fees
Other financial services

Professional fees paid to advisors other than the auditor or examiner

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Accountancy fees other than examination or audit fees	
Tax advice	
Legal fees	698.85
Consultancy fees	
Management fees	
Other legal and professional	
Legal and professional spare (1)	

Workbook properties have been set up

Legal and professional spare (2)

Financial costs

HELP! [How to enter bank charges](#)

HELP! [Amending headings - blue cells](#)

HELP! [How to enter interest in these rows](#)

Bank charges	1,745.55
Bank charges	
Hire Purchase interest	
Loan interest	
Bank interest payable	

Depreciation and amortisation

HELP! [How to enter depn and amortisation](#)

The headings in this section can be altered in the Balance Sheet section of the TB

Intangible Fixed Assets - Amortisation	
Heritage Assets - Depreciation	
Land and Buildings - Depreciation	
Plant & Machinery - Depreciation	
Motor Vehicles - Depreciation	

This row is not included in the TB totals, as the individual rows above are included in the totals

Depreciation & Amortisation in total for the -

Charitable provisions and funding commitments- See SORP 7.39

HELP! [Provisions, commitments etc](#)

Provisions and commitments made in the year

Amounts charged against the provisions and commitments in the year

HELP! [Amending headings - yellow cells](#)

Reversals of unused amounts in the year

Taxation - most of this section may not apply to many charities - this catctivity analysis

Do not amend headings in this section as they are used for disclosures

HELP! [Amending headings - yellow cells](#)

HELP! [Corporation tax](#)

HELP! [Deferred Tax](#)

HELP! [Income tax](#)

HELP! [VAT flat rate](#)

Corporation tax	
Corporation tax - prior year adjustments	
Deferred tax	
Inome tax payable	
Loss on VAT flat rate scheme	

Retained (surplus)/deficit

(18,254.84)

Balance Sheet of the Charity

HELP! [Altering fixed asset headings](#)

Intangible Fixed Assets

Cost - b/fwd	
Cost - additions	
Cost - disposals	
Amortisation - b/fwd	
Amortisation - provided in year	
Amortisation - disposals	

Workbook properties have been set up

[HELP! Altering fixed asset headings](#)

Heritage Assets

Cost - b/fwd
Cost - additions

[HELP! Allocating revaluation from other assets?](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

-

[HELP! Altering fixed asset headings](#)

Land and Buildings

Cost - b/fwd
Cost - additions

590,931.00

[HELP! Allocating revaluation to other assets](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

0

-

[HELP! Altering fixed asset headings](#)

Plant & Machinery

Cost - b/fwd
Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

-

[HELP! Altering fixed asset headings](#)

Motor Vehicles

Cost - b/fwd

Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

-

Listed investments

B/fwd
Additions
Unrealised gains (-)/ losses

0

If module 22 applies all pooled investments should be included here and analysed in notes

Disposals

Investment properties

B/fwd
Additions
Unrealised gains (-)/ losses
Disposals

0

[HELP! Altering fixed asset headings](#)

Other Unlisted Investments

B/fwd
Additions
Unrealised gains (-)/ losses
Write down under SORP 10.51 - non group as
Write down under SORP 10.51 - group underta
Disposals

0

0

0

[HELP! Altering fixed asset headings](#)

Workbook properties have been set up

Investments in subsidiaries

B/fwd
Additions
Unrealised gains (-)/ losses
Disposals

0

Social investments

B/fwd
Additions
Unrealised gains (-)/ losses
Write down under SORP 10.50
Disposals

0

0

Stocks

Stocks

Debtors - due in less than one year

Trade debtors
Due from group undertakings
Prepayments and accrued income
Other debtors

Debtors - due in more than one year

Current asset investments

Cash on deposit - less than 3 months notice
Cash on deposit - more than 3 months notice
Investment properties held for sale
Investments in group undertakings held for sale
Listed investments
Other investments

Bank and cash balances

Bank balances in credit
Petty cash and floats

25,570.58

6,029.12

Creditors less than 1yr

Bank overdrafts
Bank loans
Accruals for grants payable
Payment received on account for contracts or
Deferred Income - Unrestricted & designated f
Deferred Income - Restricted funds
Deferred Income - Endowment funds
Finance lease and HP contracts
Trade creditors
Accruals
Due to group undertakings
Corporation tax
PAYE, NIC VAT and other taxes
Other creditors

(15,000.00)

(4,678.39)

(1,269.00)

Defined Benefit schemes - assets & liabilities

Defined benefit pension fund asset/liability - cu
Defined benefit pension fund asset/liability - ba

-

Defined contribution schemes - assets & liabilities

Workbook properties have been set up

	Defined contributions pension fund asset/liability	
Creditors greater than 1yr	Bank loans	
	Bank overdrafts	
	Finance lease and HP contracts	
	Accruals for grants payable	
	Payment received on account for contracts or	
	Deferred Income - Unrestricted & designated f	
	Deferred Income - Restricted funds	
	Deferred Income - Endowment funds	
	DO NOT USE - For future requirements	
	Trade creditors	
	Accruals	
	Due to group undertakings	
	Corporation tax	
	PAYE, NIC VAT and other taxes	
	Defined benefit pension fund asset/liability - ov	
	Defined contributions pension fund asset/liability	
	Other creditors	
Charitable provisions and funding com	Opening balances	
	Provisions and commitments made in the year	0
Amounts charged against the provisions and commitments in the year		0
	Reversals of unused amounts in the year	0
Deferred tax	B/fwd	
	Charged to the p/l account	0
Funds of the charity		
Unanalysed funds bt fwd		
Unanalysed surplus/deficit from prior period £-16106.12		(16,106)
		0
Share Capital		
<i>Called up share capital</i>	B/fwd	
	Shares issued	
	Shares redeemed	
Share premium	B/fwd	
	On shares issued	
	Expenses of issue	
Unrestricted and designated funds		
<i>Unrestricted funds - Revenue</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	(583,329.00)
	(Surplus)/Deficit	66,572.06
<i>Designated Revenue Funds</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
<i>Designated Fixed Asset Funds</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
<i>Unrestricted Revaluation Reserve</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
	Revaluation surpluses/deficits in the year	0

Workbook properties have been set up

Restricted funds

Restricted Revenue Funds	Bt fwd from prior period	
	Transfers in - credit - out debit	
	(Surplus)/Deficit	(68,721)
Restricted Fixed Asset Funds	Bt fwd from prior period	
	Transfers in - credit - out debit	
Restricted Revaluation Reserve	Bt fwd from prior period	
	Transfers in - credit - out debit	
	Revaluation surpluses/deficits in the year	0
Pension reserve - unrestricted	Bt fwd from prior period	
	Debits charged to funds	
	Credits - credited to funds	
Totals (all should be zero)		(1)

After entering the trial balance, check it balances by clicking the VT '123': this stage

If you have correctly entered the Trial Balance, click the link below, to tal

[Return to 'Home - step summary'](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

[Return to top of TB](#)

[Goto TB - income](#)

[Goto TB - gains](#)

[Goto TB - expenses](#)

[Goto TB - Balance sheet](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

Workbook properties have been set up

Brixton Mosque and Islamic Cultural Centre for the year ended 31 March 2024

Overall HELP file see - [HELP! How do you approach entering the TB?](#)

All entries in all columns require **debits** to be entered as **positive** and **credits** to be entered w

You should only **enter** data in **blue** shaded cells, whether these are numbers or text. All yellow disclosure **purposes**. There is a wealth of information and tips in the HELP files.

Explanatory HELP files on how you enter data are shown throughout the Trial Balance

Income of the charity

[HELP! ACTIVITY BASED ACCOUNTS](#)

[HELP! NON ACTIVITY BASED ACCOUNTS](#)

[HELP! CHANGING TB SUBHEADINGS](#)

[HELP! FURTHER ANALYSIS OF SUBHEADINGS](#)

OFA Line heading A1

Donations & Legacies

[HELP! INCOME RECOGNITION RULES](#)

[HELP! A1 Income from donations and legacies](#)

You can only alter blue shaded descriptions

[HELP! Donations and gifts](#)

[HELP! Legacies](#)

[HELP! Amending headings - yellow cells](#)

[HELP! Members subs as donations](#)

[HELP! Sponsorship](#)

[HELP! Donated goods and services](#)

[HELP! Capital grants](#)

[HELP! Amending headings - blue cells](#)

[HELP! Taxation and VAT - SOFA A1](#)

1 Donations and gifts from individuals

2 Legacies receivable

3 Revenue grants from government and public bodies

4 Revenue grants and donations from non public bodies

5 Membership subscriptions as donations

6 Sponsorship

7 Donated goods and services

8 Capital grants from government and public bodies

9 Capital grants from non public bodies

10 Spare heading- replace with text -may require detailed analysis

11 Spare heading- replace with text -may require detailed analysis

OFA line heading A2

Income from charitable activities

Subheadings are more fully described in SORP 4.27 to 4.43

Line heading A2 (a)

Primary purpose and ancillary trading

[HELP! Primary purpose and ancillary trading](#)

You can alter any of these descriptions

[HELP! Amending headings - blue cells](#)

1 Sale of goods and services in accordance with the charity's objects

2 Residential care fees

3 Admission fees- Exhibitions and galleries

Workbook properties have been set up

	4 Ticket Sales	
	5 Commission Received - charitable activities	
	6 Ancillary trading in support of charitable objects	
	7 Ancillary trading in support of primary purpose trading	Return to 'H
	8 Sales of goods and services made or provided by beneficiaries	Return to s
	9 Letting of property for charitable purposes	Return to tc
	10 Management fees and charges received	Goto TB - ii
	11 Membership subscriptions in return for services	Goto TB - c
	12 Spare heading- replace with text	Goto TB - e
HELP! Taxation and VAT - SOFA A2a	13 Spare heading- replace with text	Goto TB - E
		Return to s

ine heading A2 (b)

Charitable income from funders

[HELP! - Income from funders - Subheadings](#)

[HELP! Amending headings - yellow cells](#)

You can *only* alter blue shaded descriptions

[HELP! Charitable income from funders](#)

	1 Contractual payments from public bodies to fund charitable activities	Based on
	2 Performance related grants from public bodies to fund charitable activities	Based on
	3 Contractual payments from non public bodies to fund charitable activities	Based on
	4 Performance related grants from non public bodies to fund charitable activities	Based on
HELP! Amending headings - blue cells	5 Spare heading- to be analysed - replace with text	Based on
	6 Spare heading 1 broad heading with no analysis- replace with text	Go to Step
HELP! Taxation and VAT - SOFA A2b	7 Spare heading 2- broad heading with no analysis -replace with text	

ine heading A3

Income from other, non charitable, trad

[HELP! Income from other trading activities](#)

[Return to 'H](#)

ubheadings are more fully described in SORP 4.27 to 4.43

[Return to s](#)

	You can alter any of these descriptions, ex	Return to tc
HELP! Fundraising trading	1 Trading activities to raise funds for the charity	Goto TB - ii
HELP! Fundraising events	2 Income from fundraising events	Goto TB - c
HELP! Non primary purpose trading	3 Income from fundraising events	Goto TB - e
HELP! Non charitable trading	4 Non-charitable trading activities	Goto TB - E
HELP! Non charitable commission	5 Commission received - non charitable activities	Return to s
HELP! Sale of donated goods	6 Income from the sale of donated goods	
HELP! Trading by subsidiaries	7 Non-charitable trading activities of subsidiary entities	

Workbook properties have been set up

HELP! [Membership subscriptions - for goods and services - not as donations](#)

HELP! [Income from letting and licensing](#)

HELP! [Sponsorship for benefits](#)

HELP! [Salaries recharged to other organisations](#)

HELP! [Sale of bought in goods](#)

HELP! [Amending headings - blue cells](#)

- 8 Membership subscriptions and sponsorships as, a payment for goods or services
- 9 Income from letting and licensing of property for non charitable purposes
- 10 Sponsorships and social lotteries which cannot be considered pure donations
- 11 Salaries recharged to other organisations
- 12 Sale of bought in goods
- 13 Spare heading- replace with text

Investment income heading A4

Investment income

HELP! [Income from investments](#)

HELP! [Complying with the SORP - Investment](#)

Subheadings are more fully described in SORP 4.27 to 4.43

HELP! [Amending headings - blue cells](#)

HELP! [Amending headings - yellow cells](#)

HELP! [Bank interest](#)

HELP! [Other interest](#)

HELP! [Taxation and VAT - SOFA A4](#)

You can only alter blue shaded descriptions

- 1 Property Rental Income
- 2 Dividend Income
- 3 Bank Interest Receivable
- 4 Non Bank interest receivable
- 5 Other Investment Income
- 6 Spare heading- replace with text
- 7 Spare heading- replace with text
- 8 Spare heading- replace with text

Other income heading A5

Other income

HELP! [Other income](#)

Subheadings are more fully described in SORP 4.27 to 4.43

HELP! [What should be in this section](#)

Gains and Losses

You can only alter blue shaded descriptions

HELP! [Gains/losses on fixed assets](#)

HELP! [Gains/losses on social investments](#)

HELP! [Gains/losses on heritage assets](#)

ONLY use this spare row to enter gains and losses ONLY

Other

HELP! [Amending headings - yellow cells](#)

HELP! [Amending headings - blue cells](#)

For further help for these three rows, see SORP module 20

HELP! [Insurance claims](#)

- 1 Realised losses on disposals of tangible fixed assets held for the charity's own use
- 2 Realised losses on disposals of social investments which are programme related
- 3 Realised losses on disposals of heritage assets
- 4 Realised losses on the disposal of intangible assets
- 5 Spare heading for realised gains and losses- replace with text
- 6 Royalties from the exploitation of intellectual property rights
- 7 Sundry other income
- 8 Conversion of endowment funds into income
- 9 Capital funds released to income funds from expendable endowment
- 10 Release of funds to income from the 'unapplied total return fund'
- 11 Insurance claims - Revenue items

Workbook properties have been set up

DO NOT enter gains and losses in this row
- but other sundry income

12 Spare heading- replace with text

Gross income of the charity for year ended 31 March 2024 excluding items in section D

Line heading D1

Net revaluation gains/losses on assets incl

HELP! [Revaluation of fixed assets](#)

The requirements are more fully described in SORP 4.39 to 4.41 and Module 10

[Return to 'H](#)

[Return to s](#)

[Return to t](#)

Enter Net revaluation gains/losses on assets including gains on heritage and intangible assets, but excluding investment assets, as an aggregate figure

[Goto TB - i](#)

[Goto TB - c](#)

Line heading D2

Net gains/Losses on Investment ass

[Goto TB - e](#)

[Goto TB - F](#)

HELP! [Changing the headings and descriptions in this section](#)

[Return to s](#)

HELP! [Realised and unrealised gains on investment assets](#)

A) Realised Gains/ Losses are transferred to the relevant revenue funds

The requirements are more fully described in SORP 4.39 to 4.41

HELP! [Amending headings - yellow cells](#)

Listed investments
Investment properties
Other Unlisted Investments
Investments in subsidiaries

B) Unrealised gains on revaluation or write down are transferred to the cost of the rele

Listed investments - Unrealised
Social investments - Unrealised
Other Unlisted Investments - Unrealised
Investment properties - Unrealised
Investments in subsidiaries - Unrealised
Write down under SORP 10.51 - Social Invest
Write down under SORP 10.50 - Group undert
Write down under SORP 10.50 - Other Unliste

Do **NOT** enter **REALISED** gains or losses on Programme related investments - they should be
Mixed Motive investments should be included here

Line heading D3

Net actuarial gains on defined pension

HELP! [Net actuarial gains on defined pension benefit schemes](#)

[Return to 'H](#)

The requirements are more fully described in SORP 4.39 to 4.416

[Return to s](#)

[Return to t](#)

Enter Net actuarial gains on defined pension benefit schemes as an aggregate figure

[Goto TB - i](#)

[Goto TB - c](#)

Line heading D3 (a)

Extraordinary items

[Goto TB - e](#)

HELP! [Extraordinary items](#)

[Goto TB - F](#)

The requirements are more fully described in SORP 4.16 to 4.18

[Return to s](#)

Enter Extraordinary items as an aggregate figure

Line heading D3 (b)

Costs of fundamental reorganisation or

Workbook properties have been set up

HELP! [Costs of fundamental reorganisation etc](#)

he requirements are more fully described in SORP 4.16 to 4.18

Enter Costs of fundamental reorganisation or restructuring as an aggregate figure

Expenditure

HELP! [Allocating costs -how do entries appear in the accounts?](#)

[Return to 'H](#)

Costs specifically attributable to activities:-

[Return to s](#)

line heading B1

Costs of raising funds

[Return to t](#)

Expenditure on raising funds and costs of investment management

[Goto TB - i](#)

[Goto TB - c](#)

HELP! [Amending headings - blue cells](#)

[Goto TB - e](#)

[Goto TB - E](#)

[Return to s](#)

Agent's costs for fundraising

Commissions payable

Fundraising publicity & marketing

Cost of fundraising activities

Fundraising trading costs

HELP! [Amending headings - yellow cells](#)

Costs of non primary purpose trading

HELP! [Entering stock movement](#)

Movement in stock for non primary purpose trading

HELP! [Matching income and expenditure](#)

Investment management costs

Professional investment advice

Rent collection costs for non charitable property

Property repairs and maintenance for non charitable property

Marketing & advertising of fundraising

Costs of seeking donations, grants and legacies

Cost of operating membership scheme

Cost of operating social lotteries

Costs of staging fundraising events

Costs of charity shop selling goods

Gross wages and salaries - fundraising activities

Employers' NI - fundraising activities

HELP! [Defined benefit schemes](#)

Defined benefit pension costs - fundraising activities

HELP! [Defined contribution schemes](#)

Defined contribution pension costs - fundraising activities

Temporary Staff - fundraising activities

THIS ROW -Group consolidated accounts only

Costs of operating a trading company

Subcontracted fundraising

Spare fundraising costs 1

Spare fundraising costs 2

Spare fundraising costs 3

line heading B2

Expenditure on charitable activities

[Return to 'H](#)

[Return to s](#)

Expenditure on charitable activities

HELP! [What the SORP requires in this section](#)

[Return to t](#)

Workbook properties have been set up

HELP! [Amending headings - yellow cells](#)
HELP! [Matching income and expenditure](#)
HELP! [Defined benefit schemes](#)
HELP! [Defined contribution schemes](#)

Gross wages and salaries - charitable activities [Goto TB - i](#)
Employers' NI - Charitable activities [Goto TB - c](#)
Defined benefit pension costs - charitable activities [Goto TB - e](#)
Defined contribution pension costs - charitable activities [Goto TB - f](#)
Temporary Staff - Charitable Activities [Return to s](#)
Travel and Subsistence - Charitable Activities
Marketing and advertising of charitable services
Costs of negotiating charitable contracts and grants
Expenditure incurred by subsidiaries on charitable activities

THIS ROW -Group consolidated accounts only

HELP! [Amending headings - blue cells](#)

Donations Paid
Zakah
Freelance Staff
Dawah
Madrasah
Spare charitable activity costs 6
Insurance Costs
Event

Expenditure on charitable activities - Grant making

HELP! [Amending headings - yellow cells](#)
HELP! [Matching income and expenditure](#)

Grants made to individuals [Return to 'H](#)
Grants made to organisations [Return to s](#)
Costs relating to the award of grants [Return to t](#)
Monitoring costs of grants awarded [Goto TB - i](#)
Support cost related to grants awarded [Goto TB - c](#)
Gross wages and salaries - grantmaking activities [Goto TB - e](#)
Employers' NI - grantmaking activities [Goto TB - f](#)
Defined benefit pension costs - grantmaking activities [Return to s](#)
Defined contribution pension costs - grantmaking activities
Temporary Staff - grantmaking activities
Spare grantmaking costs 1
Spare grantmaking costs 2
Spare grantmaking costs 3
Spare grantmaking costs 4

The blue cells in this row are only for company charities - you can ignore them

The yellow cells in this row are only for company charities- you can ignore them

Primary purpose and ancillary trading

HELP! [Amending headings - blue cells](#)
HELP! [Entering stock movement](#)
HELP! [Matching income and expenditure](#)
HELP! [Entering stock movement](#)

Cost of goods for primary purpose trading [Return to 'H](#)
Cost of goods for primary purpose trading [Return to s](#)
Cost of goods for primary purpose trading [Return to t](#)
Movement in stock for goods made by beneficiaries [Goto TB - i](#)
Cost of charitable letting of non-investment property [Goto TB - c](#)
Costs of income from public bodies for charitable trading [Goto TB - e](#)
Costs of ancillary trading to benefit beneficiaries [Goto TB - f](#)
Movement in stock for ancillary trading [Return to s](#)

HELP! [Entering stock movement](#)

Workbook properties have been set up

	Marketing and advertising of primary purpose trading	
HELP! Amending headings - yellow cells	Gross wages and salaries - charitable trading activities	
	Employers' NI - charitable trading activities	
HELP! Defined benefit schemes	Defined benefit pension costs - charitable trading activities	
HELP! Defined contribution schemes	Defined contribution pension costs - charitable trading activities	
	Temporary Staff - charitable trading activities	
	Spare primary purpose trading costs 1	
	Spare primary purpose trading costs 2	
	Spare primary purpose trading costs 3	
	Spare primary purpose trading costs 4	
Line heading B3	Governance costs	Return to 'H
Governance costs- this category will be taken directly to the SOFA, without any activity analysis		Return to s
		Return to t
		Goto TB - i
Note - in order to arrive at the correct disclosures, all governance costs must be included in the allocation, they must be extracted from there and inserted here, as there will be no further allocation		Goto TB - c
HELP! Amending headings - yellow cells	Independent Examiner's fees	Goto TB - e
HELP! Matching income and expenditure	Auditor's fees	Goto TB - E
	Trustees' remuneration	Return to s
	NIC on Trustees' remuneration	
HELP! Defined benefit schemes	Trustees Defined benefit pension costs	
HELP! Defined contribution schemes	Trustees Defined contribution pension costs	
	Trustees' expenses	
THIS ROW - For Northern Ireland only	Reporting Accountant fees	
	Trustees' indemnity insurance	
	Benefits paid to trustees	
HELP! Amending headings - blue cells	Spare governance costs 1	
	Spare governance costs 2	
	Spare governance costs 3	
Line heading B3	Other expenditure unrelated to fundraising	Return to 'H
		Return to s
Other expenditure unrelated to fundraising or to charitable activities		Return to t
Warning !! If expenditure in this category exceeds specified limits (either percentage of income or specified amounts for tax purposes - so be very careful to be accurate in allocating expenses to this area. HMRC may challenge)		Goto TB - i
THIS ROW -Group accounts only	Non charitable expenditure of trading subsidiaries	Goto TB - e
HELP! Amending headings - blue cells	Fines and penalties	Goto TB - E
HELP! Matching income and expenditure	Spare heading - other 1	Return to s
	Spare heading - other 2	Return to a
	Spare heading - other 3	
	Spare heading - other 4	
	Spare heading - other 5	
HELP! Ex Gratia payments	Ex Gratia payments	
Other items of expenditure which will require allocation to activities		Return to 'H
		Return to s
Non specific support costs requiring allocation		Return to t
		Goto TB - i

Workbook properties have been set up

Employee costs not included in direct costs

[Goto TB - c](#)

[HELP! Amending headings - yellow cells](#)

[HELP! Matching income and expenditure](#)

[HELP! Defined benefit schemes](#)

[HELP! Defined contribution schemes](#)

Cost of salaries recharged to other organisation

[Goto TB - e](#)

Employers' NI - Recharged salaries

[Goto TB - E](#)

Defined benefits pension costs - recharged em

[Return to s](#)

Defined contribution pension costs - recharge

Salaries - Administrative staff

Defined benefit pension cost - administrative s

[HELP! Defined benefit schemes](#)

[HELP! Defined contribution schemes](#)

Defined contribution pension cost - administrat

Employers' NI - Administrative staff

Temporary staff and recruitment

Other salaries

Employer's NI - Other salaries

[HELP! Defined benefit schemes](#)

Defined benefit pension costs - Other salaries

[HELP! Defined contribution schemes](#)

Defined contribution pension costs - Other sala

[HELP! Amending headings - blue cells](#)

Training and welfare - staff

Payroll fees and charges

Travel and subsistence - staff

Redundancy payments

Compensation payments

Recruitment expenses

Child care for staff

Child care for staff

Entertaining

Employees' liability insurance

Homeworker's allowance - staff

Employment spare (1)

Subcontractors

Volunteer costs

[HELP! Amending headings - blue cells](#)

[HELP! Matching income and expenditure](#)

Volunteers' expenses

[Return to 'H](#)

Child Care for volunteers

[Return to s](#)

Training and welfare - volunteers

[Return to t](#)

Travel and subsistence - volunteers

[Goto TB - i](#)

Motor expenses - volunteers

[Goto TB - c](#)

Homeworkers' allowance - volunteers

[Goto TB - e](#)

Volunteers' costs - spare 1

[Goto TB - E](#)

Volunteers' costs - spare 2

[Return to s](#)

Premises Expenses

This row is for operating leases only

Rent payable under operating leases

[Return to 'H](#)

This row is for NON operating leases

Licence fees payable

[Return to s](#)

[HELP! Amending headings - blue cells](#)

Service charges payable

[Return to t](#)

[HELP! Matching income and expenditure](#)

Rates and water charges

[Goto TB - i](#)

These are NOT operating leases

Room Hire

[Goto TB - c](#)

[HELP! Amending headings - yellow cells](#)

Light heat and power

[Goto TB - e](#)

Workbook properties have been set up

Cleaning and waste management	Goto TB - E
Premises repairs, renewals and maintenance	Return to s
Premises repairs, renewals and maintenance	
Property insurance	
Premises spare (1)	
Premises spare (2)	

Administrative overheads

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Telephone, fax and internet	Return to 'H
Postage	Return to s
Stationery and printing	Return to t
Courier Services	Goto TB - i
Information and publications	Goto TB - c
Subscriptions to periodicals	Goto TB - e
Membership subscriptions	Goto TB - E
Equipment expenses	Return to s
Hire of equipment	
Software licences and expenses	
Health and safety costs	
Advertising and marketing	
Liability and contents insurance	
Sundry expenses	
Courier services	
Information and publications	
Equipment, repairs, expenses and maintenance	
PAT tests	
Resource costs	
Licences & Permits	
Admin costs spare (1)	
Admin costs spare (2)	
Admin costs spare (3)	

Professional fees paid to the Auditor or Independent Examiner in addition to audit and

HELP! [Amending headings - yellow cells](#)

Assurance -Non audit or examination	Return to 'H
Fees paid to the examiner's firm	Return to s
Tax advisory fees	Return to t
Other financial services	

Professional fees paid to advisors other than the auditor or examiner

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Accountancy fees other than examination or audit fees	Goto TB - i
Tax advice	Goto TB - c
Legal fees	Goto TB - e
Consultancy fees	Goto TB - E
Management fees	Return to s
Other legal and professional	
Legal and professional spare (1)	

Workbook properties have been set up

Legal and professional spare (2)

Financial costs

HELP! [How to enter bank charges](#)

HELP! [Amending headings - blue cells](#)

HELP! [How to enter interest in these rows](#)

Bank charges

[Return to 'H](#)

Bank charges

[Return to s](#)

Hire Purchase interest

[Return to tc](#)

Loan interest

[Goto TB - i](#)

Bank interest payable

[Goto TB - c](#)

Depreciation and amortisation

HELP! [How to enter depn and amortisation](#)

The headings in this section can be altered in the Balance Sheet section of the TB

Intangible Fixed Assets - Amortisation

Heritage Assets - Depreciation

Land and Buildings - Depreciation

Plant & Machinery - Depreciation

Motor Vehicles - Depreciation

This row is not included in the TB totals, as the individual rows above are included in the totals

Depreciation & Amortisation in total for the

[Goto TB - e](#)

[Goto TB - E](#)

[Return to s](#)

Charitable provisions and funding commitments- See SORP 7.39

HELP! [Provisions, commitments etc](#)

Provisions and commitments made in the year

Amounts charged against the provisions and commitments in the year

HELP! [Amending headings - yellow cells](#)

Reversals of unused amounts in the year

If you intend the Balance enter here a and vice ver

Taxation - most of this section may not apply to many charities - this cat

Do not amend headings in this section as they are used for disclosures

[Return to 'H](#)

[Return to s](#)

[Return to tc](#)

HELP! [Amending headings - yellow cells](#)

Corporation tax

[Goto TB - i](#)

HELP! [Corporation tax](#)

Corporation tax - prior year adjustments

[Goto TB - c](#)

HELP! [Deferred Tax](#)

Deferred tax

[Goto TB - e](#)

HELP! [Income tax](#)

Income tax payable

[Goto TB - E](#)

HELP! [VAT flat rate](#)

Loss on VAT flat rate scheme

[Return to s](#)

Retained (surplus)/deficit

[Analyse pri](#)

Balance Sheet of the Charity

HELP! [Altering fixed asset headings](#)

Intangible Fixed Assets

Cost - b/fwd

[Return to 'H](#)

Cost - additions

[Return to s](#)

Cost - disposals

[Return to tc](#)

Amortisation - b/fwd

[Goto TB - i](#)

Amortisation - provided in year

[Goto TB - c](#)

Amortisation - disposals

[Goto TB - e](#)

Workbook properties have been set up

[Goto TB - E](#)
[Return to s](#)

[HELP! Altering fixed asset headings](#)

Heritage Assets

Cost - b/fwd
 Cost - additions

[HELP! Allocating revaluation from other assets?](#)

Revaluation in year
 Cost - disposals
 Depn - b/fwd
 Depn - charge for the year
 Depn - revaluation
 Depn - disposals

[HELP! Altering fixed asset headings](#)

Land and Buildings

Cost - b/fwd
 Cost - additions

[HELP! Allocating revaluation to other assets](#)

Revaluation in year
 Cost - disposals
 Depn - b/fwd
 Depn - charge for the year
 Depn - revaluation
 Depn - disposals

[HELP! Altering fixed asset headings](#)

Plant & Machinery

Cost - b/fwd
 Cost - additions
 Cost - disposals
 Depn - b/fwd
 Depn - provided in year
 Depn - disposals

[HELP! Altering fixed asset headings](#)

Motor Vehicles

Cost - b/fwd

 Cost - additions
 Cost - disposals
 Depn - b/fwd
 Depn - provided in year
 Depn - disposals

Listed investments

B/fwd
 Additions
 Unrealised gains (-)/ losses

If module 22 applies all pooled investments should be included here and analysed in notes

Disposals

Investment properties

B/fwd
 Additions
 Unrealised gains (-)/ losses
 Disposals

[Return to 'I](#)
[Return to s](#)
[Return to t](#)
[Goto TB - i](#)
[Goto TB - c](#)
[Goto TB - e](#)
[Goto TB - E](#)
[Return to s](#)

[HELP! Altering fixed asset headings](#)

Other Unlisted Investments

B/fwd
 Additions
 Unrealised gains (-)/ losses
 Write down under SORP 10.51 - non group as
 Write down under SORP 10.51 - group undert
 Disposals

[HELP! Altering fixed asset headings](#)

Workbook properties have been set up

Investments in subsidiaries

B/fwd
Additions
Unrealised gains (-)/ losses
Disposals

Social investments

B/fwd
Additions
Unrealised gains (-)/ losses
Write down under SORP 10.50
Disposals

Stocks

Stocks

Debtors - due in less than one year

Trade debtors
Due from group undertakings
Prepayments and accrued income
Other debtors

Debtors - due in more than one year

Current asset investments

Cash on deposit - less than 3 months notice
Cash on deposit - more than 3 months notice
Investment properties held for sale
Investments in group undertakings held for sale
Listed investments
Other investments

[Return to 'I'](#)

[Return to s](#)

[Return to t](#)

[Goto TB - i](#)

[Goto TB - c](#)

[Goto TB - e](#)

[Goto TB - E](#)

Bank and cash balances

Bank balances in credit
Petty cash and floats

[Return to s](#)

Creditors less than 1yr

Bank overdrafts
Bank loans
Accruals for grants payable
Payment received on account for contracts or
Deferred Income - Unrestricted & designated f
Deferred Income - Restricted funds
Deferred Income - Endowment funds
Finance lease and HP contracts
Trade creditors
Accruals
Due to group undertakings
Corporation tax
PAYE, NIC VAT and other taxes
Other creditors

Defined Benefit schemes - assets & liabilities

Defined benefit pension fund asset/liability - cu
Defined benefit pension fund asset/liability - ba

Defined contribution schemes - assets & liabilities

Workbook properties have been set up

	Defined contributions pension fund asset/liability	
Creditors greater than 1yr	Bank loans	
	Bank overdrafts	
	Finance lease and HP contracts	
	Accruals for grants payable	
	Payment received on account for contracts or	Return to 'H
	Deferred Income - Unrestricted & designated f	Return to s
	Deferred Income - Restricted funds	Return to tc
	Deferred Income - Endowment funds	Goto TB - ii
	DO NOT USE - For future requirements	Goto TB - c
	Trade creditors	Goto TB - e
	Accruals	Goto TB - E
	Due to group undertakings	Return to s
	Corporation tax	
	PAYE, NIC VAT and other taxes	
	Defined benefit pension fund asset/liability - ov	
	Defined contributions pension fund asset/liability	
	Other creditors	

Charitable provisions and funding com	Opening balances	
	Provisions and commitments made in the year	
Amounts charged against the provisions and commitments in the year		
	Reversals of unused amounts in the year	

Deferred tax	B/fwd	
	Charged to the p/l account	

Funds of the charity

Unanalysed funds bt fwd

Unanalysed surplus/deficit from prior period £-16106.12

Share Capital

Called up share capital

B/fwd
Shares issued
Shares redeemed

Share premium

B/fwd
On shares issued
Expenses of issue

Unrestricted and designated funds

Unrestricted funds - Revenue

Bt fwd from prior period
Transfers in - credit - out debit
(Surplus)/Deficit

Designated Revenue Funds

Bt fwd from prior period
Transfers in - credit - out debit

Designated Fixed Asset Funds

Bt fwd from prior period
Transfers in - credit - out debit

Unrestricted Revaluation Reserve

Bt fwd from prior period
Transfers in - credit - out debit
Revaluation surpluses/deficits in the year

[Return to 'H](#)

[Return to s](#)

[Return to tc](#)

[Analyse pri](#)

[Goto TB - c](#)

[Goto TB - e](#)

[Goto TB - E](#)

[Return to s](#)

[Goto TB - ii](#)

Workbook properties have been set up

Restricted funds

Restricted Revenue Funds

Bt fwd from prior period
Transfers in - credit - out debit
(Surplus)/Deficit

Restricted Fixed Asset Funds

Bt fwd from prior period
Transfers in - credit - out debit

Restricted Revaluation Reserve

Bt fwd from prior period
Transfers in - credit - out debit
Revaluation surpluses/deficits in the year

Pension reserve - unrestricted

Bt fwd from prior period
Debits charged to funds
Credits - credited to funds

Totals (all should be zero)

[Return to 'Home - step summary'](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

[Return to top of TB](#)

[Goto TB - income](#)

[Goto TB - gains](#)

[Goto TB - expenses](#)

[Goto TB - Balance sheet](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

After entering the trial balance, check it balances by clicking the VT '123'

If you have correctly entered the Trial Balance, click the link below, to tal

[Return to 'Home - step summary'](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

[Return to top of TB](#)

[Goto TB - income](#)

[Goto TB - gains](#)

[Goto TB - expenses](#)

[Goto TB - Balance sheet](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

Workbook properties have been set up

Brixton Mosque and Islamic Cultural Centre for the year ended 31 March 2024

Overall HELP file see - [HELP! How do you approach entering the TB?](#)

All entries in all columns require **debits** to be entered as **positive** and **credits** to be entered w

You should only **enter** data in **blue** shaded cells, whether these are numbers or text. All yellow disclosure **purposes**. There is a wealth of information and tips in the HELP files.

Explanatory HELP files on how you enter data are shown throughout the Trial Balance

Income of the charity

[HELP! ACTIVITY BASED ACCOUNTS](#)

[HELP! NON ACTIVITY BASED ACCOUNTS](#)

[HELP! CHANGING TB SUBHEADINGS](#)

[HELP! FURTHER ANALYSIS OF SUBHEADINGS](#)

OFA Line heading A1

Donations & Legacies

[HELP! INCOME RECOGNITION RULES](#)

[HELP! A1 Income from donations and legacies](#)

You can only alter blue shaded descriptions

[HELP! Donations and gifts](#)

[HELP! Legacies](#)

[HELP! Amending headings - yellow cells](#)

[HELP! Members subs as donations](#)

[HELP! Sponsorship](#)

[HELP! Donated goods and services](#)

[HELP! Capital grants](#)

[HELP! Amending headings - blue cells](#)

[HELP! Taxation and VAT - SOFA A1](#)

1 Donations and gifts from individuals

2 Legacies receivable

3 Revenue grants from government and public bodies

4 Revenue grants and donations from non public bodies

5 Membership subscriptions as donations

6 Sponsorship

7 Donated goods and services

8 Capital grants from government and public bodies

9 Capital grants from non public bodies

10 Spare heading- replace with text -may require detailed analysis

11 Spare heading- replace with text -may require detailed analysis

OFA line heading A2

Income from charitable activities

Subheadings are more fully described in SORP 4.27 to 4.43

Line heading A2 (a)

Primary purpose and ancillary trading

[HELP! Primary purpose and ancillary trading](#)

You can alter any of these descriptions

[HELP! Amending headings - blue cells](#)

1 Sale of goods and services in accordance with the charity's objects

2 Residential care fees

3 Admission fees- Exhibitions and galleries

Workbook properties have been set up

4	Ticket Sales	
5	Commission Received - charitable activities	
6	Ancillary trading in support of charitable objects	
7	Ancillary trading in support of primary purpose trading	Home - step
8	Sales of goods and services made or provided by beneficiaries	step 23 to cor
9	Letting of property for charitable purposes	top of TB
10	Management fees and charges received	income
11	Membership subscriptions in return for services	gains
12	Spare heading- replace with text	expenses
13	Spare heading- replace with text	Balance sheet
		step 23 (TB ir

HELP! [Taxation and VAT - SOFA A2a](#)

ine heading A2 (b)

Charitable income from funders

HELP! [Income from funders - Subheadings](#)

HELP! [Amending headings - yellow cells](#)

You can *only* alter blue shaded descriptions

HELP! [Charitable income from funders](#)

1	Contractual payments from public bodies to fund charitable activities	the entries
2	Performance related grants from public bodies to fund charitable activities	the entries
3	Contractual payments from non public bodies to fund charitable activities	the entries
4	Performance related grants from non public bodies to fund charitable activities	the entries
5	Spare heading- to be analysed - replace with text	the entries
6	Spare heading 1 broad heading with no analysis- replace with text	25
7	Spare heading 2- broad heading with no analysis -replace with text	

HELP! [Amending headings - blue cells](#)

HELP! [Taxation and VAT - SOFA A2b](#)

ine heading A3

Income from other, non charitable, trading

HELP! [Income from other trading activities](#)

Subheadings are more fully described in SORP 4.27 to 4.43

You can alter any of these descriptions, except

HELP! [Fundraising trading](#)

1	Trading activities to raise funds for the charity	income
2	Income from fundraising events	gains
3	Income from fundraising events	expenses
4	Non-charitable trading activities	Balance sheet
5	Commission received - non charitable activities	step 23 (TB ir
6	Income from the sale of donated goods	
7	Non-charitable trading activities of subsidiary entities	

HELP! [Fundraising events](#)

HELP! [Non primary purpose trading](#)

HELP! [Non charitable trading](#)

HELP! [Non charitable commission](#)

HELP! [Sale of donated goods](#)

HELP! [Trading by subsidiaries](#)

Workbook properties have been set up

HELP! [Membership subscriptions - for goods and services - not as donations](#)

HELP! [Income from letting and licensing](#)

HELP! [Sponsorship for benefits](#)

HELP! [Salaries recharged to other organisations](#)

HELP! [Sale of bought in goods](#)

HELP! [Amending headings - blue cells](#)

- 8 Membership subscriptions and sponsorships as, a payment for goods or services
- 9 Income from letting and licensing of property for non charitable purposes
- 10 Sponsorships and social lotteries which cannot be considered pure donations
- 11 Salaries recharged to other organisations
- 12 Sale of bought in goods
- 13 Spare heading- replace with text

Investment income heading A4

Investment income

HELP! [Income from investments](#)

HELP! [Complying with the SORP - Investment income](#)

Subheadings are more fully described in SORP 4.27 to 4.43

You can only alter blue shaded descriptions

HELP! [Amending headings - blue cells](#)

HELP! [Amending headings - yellow cells](#)

HELP! [Bank interest](#)

HELP! [Other interest](#)

HELP! [Taxation and VAT - SOFA A4](#)

- 1 Property Rental Income
- 2 Dividend Income
- 3 Bank Interest Receivable
- 4 Non Bank interest receivable
- 5 Other Investment Income
- 6 Spare heading- replace with text
- 7 Spare heading- replace with text
- 8 Spare heading- replace with text

Other income heading A5

Other income

HELP! [Other income](#)

Subheadings are more fully described in SORP 4.27 to 4.43

HELP! [What should be in this section](#)

Gains and Losses

You can only alter blue shaded descriptions

HELP! [Gains/losses on fixed assets](#)

HELP! [Gains/losses on social investments](#)

HELP! [Gains/losses on heritage assets](#)

ONLY use this spare row to enter gains and losses ONLY

- 1 Realised losses on disposals of tangible fixed assets held for the charity's own use
- 2 Realised losses on disposals of social investments which are programme related
- 3 Realised losses on disposals of heritage assets
- 4 Realised losses on the disposal of intangible assets
- 5 Spare heading for realised gains and losses- replace with text

Other

HELP! [Amending headings - yellow cells](#)

HELP! [Amending headings - blue cells](#)

For further help for these three rows, see SORP module 20

HELP! [Insurance claims](#)

- 6 Royalties from the exploitation of intellectual property rights
- 7 Sundry other income
- 8 Conversion of endowment funds into income
- 9 Capital funds released to income funds from expendable endowment
- 10 Release of funds to income from the 'unapplied total return fund'
- 11 Insurance claims - Revenue items

Workbook properties have been set up

DO NOT enter gains and losses in this row
- but other sundry income

12 Spare heading- replace with text

Gross income of the charity for year ended 31 March 2024 excluding items in section D

Line heading D1

Net revaluation gains/losses on assets incl

HELP! [Revaluation of fixed assets](#)

The requirements are more fully described in SORP 4.39 to 4.41 and Module 10

Enter Net revaluation gains/losses on assets including gains on heritage and intangible assets, but excluding investment assets, as an aggregate figure

Line heading D2

Net gains/Losses on Investment assets

HELP! [Changing the headings and descriptions in this section](#)

HELP! [Realised and unrealised gains on investment assets](#)

A) Realised Gains/ Losses are transferred to the relevant revenue funds

The requirements are more fully described in SORP 4.39 to 4.41

HELP! [Amending headings - yellow cells](#)

Listed investments
Investment properties
Other Unlisted Investments
Investments in subsidiaries

B) Unrealised gains on revaluation or write down are transferred to the cost of the relevant investments

Listed investments - Unrealised
Social investments - Unrealised
Other Unlisted Investments - Unrealised
Investment properties - Unrealised
Investments in subsidiaries - Unrealised
Write down under SORP 10.51 - Social Investments
Write down under SORP 10.50 - Group undertakings
Write down under SORP 10.50 - Other Unlisted Investments

Do **NOT** enter **REALISED** gains or losses on Programme related investments - they should be entered in section D1
Mixed Motive investments should be included here

Line heading D3

Net actuarial gains on defined pension

HELP! [Net actuarial gains on defined pension benefit schemes](#)

The requirements are more fully described in SORP 4.39 to 4.416

Enter Net actuarial gains on defined pension benefit schemes as an aggregate figure

Line heading D3 (a)

Extraordinary items

HELP! [Extraordinary items](#)

The requirements are more fully described in SORP 4.16 to 4.18

Enter Extraordinary items as an aggregate figure

Line heading D3 (b)

Costs of fundamental reorganisation or

Workbook properties have been set up

HELP! [Costs of fundamental reorganisation etc](#)

he requirements are more fully described in SORP 4.16 to 4.18

Enter Costs of fundamental reorganisation or restructuring as an aggregate figure

Expenditure

HELP! [Allocating costs -how do entries appear in the accounts?](#)

[Home - step](#)

Costs specifically attributable to activities:-

[step 23 to cor](#)

line heading B1

Costs of raising funds

[op of TB](#)

Expenditure on raising funds and costs of investment management

[income](#)

[gains](#)

[expenses](#)

HELP! [Amending headings - blue cells](#)

[Balance sheet](#)

[step 23 \(TB ir](#)

Agent's costs for fundraising

Commissions payable

Fundraising publicity & marketing

Cost of fundraising activities

Fundraising trading costs

HELP! [Amending headings - yellow cells](#)

Costs of non primary purpose trading

HELP! [Entering stock movement](#)

Movement in stock for non primary purpose trading

HELP! [Matching income and expenditure](#)

Investment management costs

Professional investment advice

Rent collection costs for non charitable property

Property repairs and maintenance for non charitable property

Marketing & advertising of fundraising

Costs of seeking donations, grants and legacies

Cost of operating membership scheme

Cost of operating social lotteries

Costs of staging fundraising events

Costs of charity shop selling goods

Gross wages and salaries - fundraising activities

Employers' NI - fundraising activities

HELP! [Defined benefit schemes](#)

Defined benefit pension costs - fundraising activities

HELP! [Defined contribution schemes](#)

Defined contribution pension costs - fundraising activities

Temporary Staff - fundraising activities

THIS ROW -Group consolidated accounts only

Costs of operating a trading company

Subcontracted fundraising

Spare fundraising costs 1

Spare fundraising costs 2

Spare fundraising costs 3

line heading B2

Expenditure on charitable activities

[Home - step](#)

[step 23 to cor](#)

Expenditure on charitable activities

HELP! [What the SORP requires in this section](#)

[op of TB](#)

Workbook properties have been set up

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

THIS ROW -Group consolidated accounts only

HELP! [Amending headings - blue cells](#)

Gross wages and salaries - charitable activities [income](#)
 Employers' NI - Charitable activities [gains](#)
 Defined benefit pension costs - charitable activities [expenses](#)
 Defined contribution pension costs - charitable activities [balance sheet](#)
 Temporary Staff - Charitable Activities [step 23 \(TB ir](#)
 Travel and Subsistence - Charitable Activities
 Marketing and advertising of charitable services
 Costs of negotiating charitable contracts and grants
 Expenditure incurred by subsidiaries on charitable activities

Donations Paid
 Zakah
 Freelance Staff
 Dawah
 Madrasah
 Spare charitable activity costs 6
 Insurance Costs
 Event

Expenditure on charitable activities - Grant making

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Amending headings - blue cells](#)

Grants made to individuals [home - step](#)
 Grants made to organisations [step 23 to cor](#)
 Costs relating to the award of grants [op of TB](#)
 Monitoring costs of grants awarded [income](#)
 Support cost related to grants awarded [gains](#)
 Gross wages and salaries - grantmaking activities [expenses](#)
 Employers' NI - grantmaking activities [balance sheet](#)
 Defined benefit pension costs - grantmaking activities [step 23 \(TB ir](#)
 Defined contribution pension costs - grantmaking activities
 Temporary Staff - grantmaking activities
 Spare grantmaking costs 1
 Spare grantmaking costs 2
 Spare grantmaking costs 3
 Spare grantmaking costs 4

The blue cells in this row are only for company charities - you can ignore them

The yellow cells in this row are only for company charities- you can ignore them

Primary purpose and ancillary trading

HELP! [Amending headings - blue cells](#)

HELP! [Entering stock movement](#)

HELP! [Matching income and expenditure](#)

HELP! [Entering stock movement](#)

Cost of goods for primary purpose trading [home - step](#)
 Cost of goods for primary purpose trading [step 23 to cor](#)
 Cost of goods for primary purpose trading [op of TB](#)
 Movement in stock for goods made by beneficiaries [income](#)
 Cost of charitable letting of non-investment property [gains](#)
 Costs of income from public bodies for charitable trading [expenses](#)
 Costs of ancillary trading to benefit beneficiaries [balance sheet](#)
 Movement in stock for ancillary trading [step 23 \(TB ir](#)

HELP! [Entering stock movement](#)

Workbook properties have been set up

	Marketing and advertising of primary purpose trading	
HELP! Amending headings - yellow cells	Gross wages and salaries - charitable trading activities	
	Employers' NI - charitable trading activities	
HELP! Defined benefit schemes	Defined benefit pension costs - charitable trading activities	
HELP! Defined contribution schemes	Defined contribution pension costs - charitable trading activities	
	Temporary Staff - charitable trading activities	
	Spare primary purpose trading costs 1	
	Spare primary purpose trading costs 2	
	Spare primary purpose trading costs 3	
	Spare primary purpose trading costs 4	

Line heading B3 Governance costs

Governance costs- this category will be taken directly to the SOFA, without any activity analysis

Note - in order to arrive at the correct disclosures, all governance costs must be included in the allocation, they must be extracted from there and inserted here, as there will be no further allocation

HELP! Amending headings - yellow cells	Independent Examiner's fees	Home - step 23 to correct top of TB income
HELP! Matching income and expenditure	Auditor's fees	expenses
	Trustees' remuneration	Balance sheet
	NIC on Trustees' remuneration	step 23 (TB income)
HELP! Defined benefit schemes	Trustees Defined benefit pension costs	
HELP! Defined contribution schemes	Trustees Defined contribution pension costs	
	Trustees' expenses	
THIS ROW - For Northern Ireland only	Reporting Accountant fees	
	Trustees' indemnity insurance	
	Benefits paid to trustees	
HELP! Amending headings - blue cells	Spare governance costs 1	
	Spare governance costs 2	
	Spare governance costs 3	

Line heading B3 Other expenditure unrelated to fundraising

Other expenditure unrelated to fundraising or to charitable activities

Warning !! If expenditure in this category exceeds specified limits (either percentage of income or tax purposes - so be very careful to be accurate in allocating expenses to this area. HMRC may challenge)

THIS ROW -Group accounts only	Non charitable expenditure of trading subsidiaries	expenses
HELP! Amending headings - blue cells	Fines and penalties	Balance sheet
HELP! Matching income and expenditure	Spare heading - other 1	step 23 (TB income)
	Spare heading - other 2	analysis of other
	Spare heading - other 3	
	Spare heading - other 4	
	Spare heading - other 5	
HELP! Ex Gratia payments	Ex Gratia payments	

Other items of expenditure which will require allocation to activities

Non specific support costs requiring allocation

Workbook properties have been set up

Employee costs not included in direct costs

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Amending headings - blue cells](#)

Cost of salaries recharged to other organisation

Employers' NI - Recharged salaries

Defined benefits pension costs - recharged employer's NI

Defined contribution pension costs - recharged employer's NI

Salaries - Administrative staff

Defined benefit pension cost - administrative staff

Defined contribution pension cost - administrative staff

Employers' NI - Administrative staff

Temporary staff and recruitment

Other salaries

Employer's NI - Other salaries

Defined benefit pension costs - Other salaries

Defined contribution pension costs - Other salaries

Training and welfare - staff

Payroll fees and charges

Travel and subsistence - staff

Redundancy payments

Compensation payments

Recruitment expenses

Child care for staff

Child care for staff

Entertaining

Employees' liability insurance

Homeworker's allowance - staff

Employment spare (1)

Subcontractors

Volunteer costs

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Volunteers' expenses

Child Care for volunteers

Training and welfare - volunteers

Travel and subsistence - volunteers

Motor expenses - volunteers

Homeworkers' allowance - volunteers

Volunteers' costs - spare 1

Volunteers' costs - spare 2

Premises Expenses

This row is for operating leases only

Rent payable under operating leases

This row is for NON operating leases

Licence fees payable

HELP! [Amending headings - blue cells](#)

Service charges payable

HELP! [Matching income and expenditure](#)

Rates and water charges

These are NOT operating leases

Room Hire

HELP! [Amending headings - yellow cells](#)

Light heat and power

Workbook properties have been set up

Cleaning and waste management	Balance sheet
Premises repairs, renewals and maintenance	Step 23 (TB ir
Premises repairs, renewals and maintenance	
Property insurance	
Premises spare (1)	
Premises spare (2)	

Administrative overheads

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Telephone, fax and internet	Home - step
Postage	Step 23 to cor
Stationery and printing	Top of TB
Courier Services	Income
Information and publications	Gains
Subscriptions to periodicals	Expenses
Membership subscriptions	Balance sheet
Equipment expenses	Step 23 (TB ir
Hire of equipment	
Software licences and expenses	
Health and safety costs	
Advertising and marketing	
Liability and contents insurance	
Sundry expenses	
Courier services	
Information and publications	
Equipment, repairs, expenses and maintenance	
PAT tests	
Resource costs	
Licences & Permits	
Admin costs spare (1)	
Admin costs spare (2)	
Admin costs spare (3)	

Professional fees paid to the Auditor or Independent Examiner in addition to audit and

HELP! [Amending headings - yellow cells](#)

Assurance -Non audit or examination	Home - step
Fees paid to the examiner's firm	Step 23 to cor
Tax advisory fees	Top of TB
Other financial services	

Professional fees paid to advisors other than the auditor or examiner

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Accountancy fees other than examination or audit fees	Income
Tax advice	Gains
Legal fees	Expenses
Consultancy fees	Balance sheet
Management fees	Step 23 (TB ir
Other legal and professional	
Legal and professional spare (1)	

Workbook properties have been set up

Legal and professional spare (2)

Financial costs

HELP! [How to enter bank charges](#)

HELP! [Amending headings - blue cells](#)

HELP! [How to enter interest in these rows](#)

Bank charges

Bank charges

Hire Purchase interest

Loan interest

Bank interest payable

[Home - step](#)

[step 23 to cor](#)

[op of TB](#)

[income](#)

[gains](#)

Depreciation and amortisation

HELP! [How to enter depn and amortisation](#)

The headings in this section can be altered in the Balance Sheet section of the TB

Intangible Fixed Assets - Amortisation

Heritage Assets - Depreciation

Land and Buildings - Depreciation

Plant & Machinery - Depreciation

Motor Vehicles - Depreciation

This row is not included in the TB totals, as the individual rows above are included in the totals

Depreciation & Amortisation in total for the

[expenses](#)

[Balance sheet](#)

[step 23 \(TB ir](#)

Charitable provisions and funding commitments- See SORP 7.39

HELP! [Provisions, commitments etc](#)

HELP! [Amending headings - yellow cells](#)

Provisions and commitments made in the year

Amounts charged against the provisions and commitments in the year

Reversals of unused amounts in the year

[and a credit in sheet, is a debit, rsa](#)

Taxation - most of this section may not apply to many charities - this cat

Do not amend headings in this section as they are used for disclosures

HELP! [Amending headings - yellow cells](#)

HELP! [Corporation tax](#)

HELP! [Deferred Tax](#)

HELP! [Income tax](#)

HELP! [VAT flat rate](#)

Corporation tax

Corporation tax - prior year adjustments

Deferred tax

Income tax payable

Loss on VAT flat rate scheme

[Home - step](#)

[step 23 to cor](#)

[op of TB](#)

[income](#)

[gains](#)

[expenses](#)

[Balance sheet](#)

[step 23 \(TB ir](#)

Retained (surplus)/deficit

[or surplus by](#)

Balance Sheet of the Charity

HELP! [Altering fixed asset headings](#)

Intangible Fixed Assets

Cost - b/fwd

Cost - additions

Cost - disposals

Amortisation - b/fwd

Amortisation - provided in year

Amortisation - disposals

[Home - step](#)

[step 23 to cor](#)

[op of TB](#)

[income](#)

[gains](#)

[expenses](#)

Workbook properties have been set up

[HELP! Altering fixed asset headings](#)

Heritage Assets

Cost - b/fwd
Cost - additions

[HELP! Allocating revaluation from other assets?](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

[HELP! Altering fixed asset headings](#)

Land and Buildings

Cost - b/fwd
Cost - additions

[HELP! Allocating revaluation to other assets](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

[HELP! Altering fixed asset headings](#)

Plant & Machinery

Cost - b/fwd
Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

[HELP! Altering fixed asset headings](#)

Motor Vehicles

Cost - b/fwd

Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

Listed investments

B/fwd
Additions
Unrealised gains (-)/ losses

If module 22 applies all pooled investments should be included here and analysed in notes

Disposals

Investment properties

B/fwd
Additions
Unrealised gains (-)/ losses
Disposals

[HELP! Altering fixed asset headings](#)

Other Unlisted Investments

B/fwd
Additions
Unrealised gains (-)/ losses
Write down under SORP 10.51 - non group as
Write down under SORP 10.51 - group undertakings
Disposals

[HELP! Altering fixed asset headings](#)

[Balance sheet step 23 \(TB ir](#)

[Home - step 23 to complete TB income gains expenses balance sheet step 23 \(TB ir](#)

Workbook properties have been set up

Investments in subsidiaries

B/fwd
Additions
Unrealised gains (-)/ losses
Disposals

Social investments

B/fwd
Additions
Unrealised gains (-)/ losses
Write down under SORP 10.50
Disposals

Stocks

Stocks

Debtors - due in less than one year

Trade debtors
Due from group undertakings
Prepayments and accrued income
Other debtors

Debtors - due in more than one year

Current asset investments

Cash on deposit - less than 3 months notice [home - step 23 to cor](#)
Cash on deposit - more than 3 months notice
Investment properties held for sale [op of TB](#)
Investments in group undertakings held for sale [income](#)
Listed investments [gains](#)
Other investments [expenses](#)

Bank and cash balances

Bank balances in credit [Balance sheet](#)
Petty cash and floats [step 23 \(TB ir](#)

Creditors less than 1yr

Bank overdrafts
Bank loans
Accruals for grants payable
Payment received on account for contracts or
Deferred Income - Unrestricted & designated f
Deferred Income - Restricted funds
Deferred Income - Endowment funds
Finance lease and HP contracts
Trade creditors
Accruals
Due to group undertakings
Corporation tax
PAYE, NIC VAT and other taxes
Other creditors

Defined Benefit schemes - assets & liabilities

Defined benefit pension fund asset/liability - cu
Defined benefit pension fund asset/liability - ba

Defined contribution schemes - assets & liabilities

Workbook properties have been set up

	Defined contributions pension fund asset/liability	
Creditors greater than 1yr	Bank loans	
	Bank overdrafts	
	Finance lease and HP contracts	
	Accruals for grants payable	
	Payment received on account for contracts or	Home - step 23 to cor
	Deferred Income - Unrestricted & designated funds	Top of TB
	Deferred Income - Restricted funds	Income
	Deferred Income - Endowment funds	Gains
	DO NOT USE - For future requirements	Expenses
	Trade creditors	Balance sheet
	Accruals	Step 23 (TB in
	Due to group undertakings	
	Corporation tax	
	PAYE, NIC VAT and other taxes	
	Defined benefit pension fund asset/liability - over	
	Defined contributions pension fund asset/liability	
	Other creditors	

Charitable provisions and funding commitments	Opening balances
	Provisions and commitments made in the year
Amounts charged against the provisions and commitments in the year	
	Reversals of unused amounts in the year

Deferred tax	B/fwd
	Charged to the p/l account

Funds of the charity

Unanalysed funds bt fwd

Unanalysed surplus/deficit from prior period £-16106.12

Share Capital

<i>Called up share capital</i>	B/fwd	Home - step 23 to cor
	Shares issued	Top of TB
	Shares redeemed	or surplus by

Share premium

B/fwd
On shares issued
Expenses of issue

Unrestricted and designated funds

<i>Unrestricted funds - Revenue</i>	Bt fwd from prior period
	Transfers in - credit - out debit
	(Surplus)/Deficit
<i>Designated Revenue Funds</i>	Bt fwd from prior period
	Transfers in - credit - out debit
<i>Designated Fixed Asset Funds</i>	Bt fwd from prior period
	Transfers in - credit - out debit
<i>Unrestricted Revaluation Reserve</i>	Bt fwd from prior period
	Transfers in - credit - out debit
	Revaluation surpluses/deficits in the year

Workbook properties have been set up

Restricted funds

Restricted Revenue Funds

Bt fwd from prior period
Transfers in - credit - out debit
(Surplus)/Deficit

Restricted Fixed Asset Funds

Bt fwd from prior period
Transfers in - credit - out debit

Restricted Revaluation Reserve

Bt fwd from prior period
Transfers in - credit - out debit
Revaluation surpluses/deficits in the year

Pension reserve - unrestricted

Bt fwd from prior period
Debits charged to funds
Credits - credited to funds

Totals (all should be zero)

[Home - step](#)
[step 23 to cor](#)
[op of TB](#)
[income](#)
[gains](#)
[expenses](#)
[Balance sheet](#)
[step 23 \(TB ir](#)

[step 23 \(TB ir](#)

After entering the trial balance, check it balances by clicking the VT '123'

If you have correctly entered the Trial Balance, click the link below, to tal

[Return to 'Home - step summary'](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

[Return to top of TB](#)

[Goto TB - income](#)

[Goto TB - gains](#)

[Goto TB - expenses](#)

[Goto TB - Balance sheet](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

Workbook properties have been set up

Brixton Mosque and Islamic Cultural Centre for the year ended 31 March 2024

Overall HELP file see - [HELP! How do you approach entering the TB?](#)

All entries in all columns require **debits** to be entered as **positive** and **credits** to be entered w

You should only **enter** data in **blue** shaded cells, whether these are numbers or text. All yellow disclosure **purposes**. There is a wealth of information and tips in the HELP files.

Explanatory HELP files on how you enter data are shown throughout the Trial Balance

Income of the charity

[HELP! ACTIVITY BASED ACCOUNTS](#)

[HELP! NON ACTIVITY BASED ACCOUNTS](#)

[HELP! CHANGING TB SUBHEADINGS](#)

[HELP! FURTHER ANALYSIS OF SUBHEADINGS](#)

OFA Line heading A1

Donations & Legacies

[HELP! INCOME RECOGNITION RULES](#)

[HELP! A1 Income from donations and legacies](#)

You can only alter blue shaded descriptions

[HELP! Donations and gifts](#)

[HELP! Legacies](#)

[HELP! Amending headings - yellow cells](#)

[HELP! Members subs as donations](#)

[HELP! Sponsorship](#)

[HELP! Donated goods and services](#)

[HELP! Capital grants](#)

[HELP! Amending headings - blue cells](#)

[HELP! Taxation and VAT - SOFA A1](#)

1 Donations and gifts from individuals

2 Legacies receivable

3 Revenue grants from government and public bodies

4 Revenue grants and donations from non public bodies

5 Membership subscriptions as donations

6 Sponsorship

7 Donated goods and services

8 Capital grants from government and public bodies

9 Capital grants from non public bodies

10 Spare heading- replace with text -may require detailed analysis

11 Spare heading- replace with text -may require detailed analysis

OFA line heading A2

Income from charitable activities

Subheadings are more fully described in SORP 4.27 to 4.43

Line heading A2 (a)

Primary purpose and ancillary trading

[HELP! Primary purpose and ancillary trading](#)

You can alter any of these descriptions

[HELP! Amending headings - blue cells](#)

1 Sale of goods and services in accordance with the charity's objects

2 Residential care fees

3 Admission fees- Exhibitions and galleries

Workbook properties have been set up

4	Ticket Sales	
5	Commission Received - charitable activities	
6	Ancillary trading in support of charitable objects	
7	Ancillary trading in support of primary purpose trading	summary'
8	Sales of goods and services made or provided by beneficiaries	confirm that you l
9	Letting of property for charitable purposes	
10	Management fees and charges received	
11	Membership subscriptions in return for services	
12	Spare heading- replace with text	
13	Spare heading- replace with text	et input)

HELP! [Taxation and VAT - SOFA A2a](#)

ine heading A2 (b)

Charitable income from funders

HELP! [Income from funders - Subheadings](#)

HELP! [Amending headings - yellow cells](#)

You can *only* alter blue shaded descriptions

HELP! [Charitable income from funders](#)

1	Contractual payments from public bodies to fund charitable activities	made in the T
2	Performance related grants from public bodies to fund charitable activities	made in the T
3	Contractual payments from non public bodies to fund charitable activities	made in the T
4	Performance related grants from non public bodies to fund charitable activities	made in the T
5	Spare heading- to be analysed - replace with text	made in the T
6	Spare heading 1 broad heading with no analysis- replace with text	
7	Spare heading 2- broad heading with no analysis -replace with text	

HELP! [Amending headings - blue cells](#)

HELP! [Taxation and VAT - SOFA A2b](#)

ine heading A3

Income from other, non charitable, trad

HELP! [Income from other trading activities](#)

[summary'](#)

ubheadings are more fully described in SORP 4.27 to 4.43

[confirm that you l](#)

You can alter any of these descriptions, ex

HELP! [Fundraising trading](#)

HELP! [Fundraising events](#)

HELP! [Non primary purpose trading](#)

HELP! [Non charitable trading](#)

HELP! [Non charitable commission](#)

HELP! [Sale of donated goods](#)

HELP! [Trading by subsidiaries](#)

1	Trading activities to raise funds for the charity	
2	Income from fundraising events	
3	Income from fundraising events	
4	Non-charitable trading activities	et
5	Commission received - non charitable activities	input)
6	Income from the sale of donated goods	
7	Non-charitable trading activities of subsidiary entities	

Workbook properties have been set up

HELP! [Membership subscriptions - for goods and services - not as donations](#)

HELP! [Income from letting and licensing](#)

HELP! [Sponsorship for benefits](#)

HELP! [Salaries recharged to other organisations](#)

HELP! [Sale of bought in goods](#)

HELP! [Amending headings - blue cells](#)

- 8 Membership subscriptions and sponsorships as, a payment for goods or services
- 9 Income from letting and licensing of property for non charitable purposes
- 10 Sponsorships and social lotteries which cannot be considered pure donations
- 11 Salaries recharged to other organisations
- 12 Sale of bought in goods
- 13 Spare heading- replace with text

Investment income heading A4

Investment income

HELP! [Income from investments](#)

HELP! [Complying with the SORP - Investment summary'](#)

Subheadings are more fully described in SORP 4.27 to 4.43

You can only alter blue shaded descriptions

HELP! [Amending headings - blue cells](#)

- 1 Property Rental Income
- 2 Dividend Income

HELP! [Amending headings - yellow cells](#)

HELP! [Bank interest](#)

HELP! [Other interest](#)

- 3 Bank Interest Receivable
- 4 Non Bank interest receivable

HELP! [Taxation and VAT - SOFA A4](#)

- 5 Other Investment Income
- 6 Spare heading- replace with text
- 7 Spare heading- replace with text
- 8 Spare heading- replace with text

Other income heading A5

Other income

HELP! [Other income](#)

Subheadings are more fully described in SORP 4.27 to 4.43

HELP! [What should be in this section](#)

Gains and Losses

You can only alter blue shaded descriptions

HELP! [Gains/losses on fixed assets](#)

HELP! [Gains/losses on social investments](#)

HELP! [Gains/losses on heritage assets](#)

- 1 Realised losses on disposals of tangible fixed assets held for the charity's own use
- 2 Realised losses on disposals of social investments which are programme related
- 3 Realised losses on disposals of heritage assets
- 4 Realised losses on the disposal of intangible assets
- 5 Spare heading for realised gains and losses- replace with text

ONLY use this spare row to enter gains and losses ONLY

Other

HELP! [Amending headings - yellow cells](#)

HELP! [Amending headings - blue cells](#)

- 6 Royalties from the exploitation of intellectual property rights
- 7 Sundry other income
- 8 Conversion of endowment funds into income
- 9 Capital funds released to income funds from expendable endowment
- 10 Release of funds to income from the 'unapplied total return fund'
- 11 Insurance claims - Revenue items

For further help for these three rows, see SORP module 20

HELP! [Insurance claims](#)

Workbook properties have been set up

DO NOT enter gains and losses in this row
- but other sundry income

12 Spare heading- replace with text

Gross income of the charity for year ended 31 March 2024 excluding items in section D

Line heading D1

Net revaluation gains/losses on assets incl

HELP! [Revaluation of fixed assets](#)

[summary'](#)

The requirements are more fully described in SORP 4.39 to 4.41 and Module 10

[confirm that you h](#)

Enter Net revaluation gains/losses on assets including gains on heritage and intangible assets, but excluding investment assets, as an aggregate figure

Line heading D2

Net gains/Losses on Investment ass

HELP! [Changing the headings and descriptions in this section](#)

[at](#)

HELP! [Realised and unrealised gains on investment assets](#)

[input\)](#)

A) Realised Gains/ Losses are transferred to the relevant revenue funds

The requirements are more fully described in SORP 4.39 to 4.41

HELP! [Amending headings - yellow cells](#)

Listed investments
Investment properties
Other Unlisted Investments
Investments in subsidiaries

B) Unrealised gains on revaluation or write down are transferred to the cost of the rele

Listed investments - Unrealised
Social investments - Unrealised
Other Unlisted Investments - Unrealised
Investment properties - Unrealised
Investments in subsidiaries - Unrealised
Write down under SORP 10.51 - Social Invest
Write down under SORP 10.50 - Group undert
Write down under SORP 10.50 - Other Unliste

Do **NOT** enter **REALISED** gains or losses on Programme related investments - they should be
Mixed Motive investments should be included here

Line heading D3

Net actuarial gains on defined pension

HELP! [Net actuarial gains on defined pension benefit schemes](#)

[summary'](#)

The requirements are more fully described in SORP 4.39 to 4.416

[confirm that you h](#)

Enter Net actuarial gains on defined pension benefit schemes as an aggregate figure

Line heading D3 (a)

Extraordinary items

HELP! [Extraordinary items](#)

[at](#)

The requirements are more fully described in SORP 4.16 to 4.18

[input\)](#)

Enter Extraordinary items as an aggregate figure

Line heading D3 (b)

Costs of fundamental reorganisation or

Workbook properties have been set up

HELP! [Costs of fundamental reorganisation etc](#)

he requirements are more fully described in SORP 4.16 to 4.18

Enter Costs of fundamental reorganisation or restructuring as an aggregate figure

Expenditure

HELP! [Allocating costs -how do entries appear in the accounts?](#)

[summary'](#)

Costs specifically attributable to activities:-

[confirm that you l](#)

line heading B1

Costs of raising funds

Expenditure on raising funds and costs of investment management

HELP! [Amending headings - blue cells](#)

Agent's costs for fundraising

[et](#)

Commissions payable

[input\)](#)

Fundraising publicity & marketing

Cost of fundraising activities

Fundraising trading costs

HELP! [Amending headings - yellow cells](#)

Costs of non primary purpose trading

HELP! [Entering stock movement](#)

Movement in stock for non primary purpose trading

HELP! [Matching income and expenditure](#)

Investment management costs

Professional investment advice

Rent collection costs for non charitable property

Property repairs and maintenance for non charitable property

Marketing & advertising of fundraising

Costs of seeking donations, grants and legacies

Cost of operating membership scheme

Cost of operating social lotteries

Costs of staging fundraising events

Costs of charity shop selling goods

Gross wages and salaries - fundraising activities

Employers' NI - fundraising activities

HELP! [Defined benefit schemes](#)

Defined benefit pension costs - fundraising activities

HELP! [Defined contribution schemes](#)

Defined contribution pension costs - fundraising activities

Temporary Staff - fundraising activities

THIS ROW -Group consolidated accounts only

Costs of operating a trading company

Subcontracted fundraising

Spare fundraising costs 1

Spare fundraising costs 2

Spare fundraising costs 3

line heading B2

Expenditure on charitable activities

[summary'](#)

[confirm that you l](#)

Expenditure on charitable activities

HELP! [What the SORP requires in this section](#)

Workbook properties have been set up

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

THIS ROW -Group consolidated accounts only

HELP! [Amending headings - blue cells](#)

Gross wages and salaries - charitable activities

Employers' NI - Charitable activities

Defined benefit pension costs - charitable activities

Defined contribution pension costs - charitable activities

Temporary Staff - Charitable Activities (input)

Travel and Subsistence - Charitable Activities

Marketing and advertising of charitable services

Costs of negotiating charitable contracts and grants

Expenditure incurred by subsidiaries on charitable activities

Donations Paid

Zakah

Freelance Staff

Dawah

Madrasah

Spare charitable activity costs 6

Insurance Costs

Event

Expenditure on charitable activities - Grant making

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

Grants made to individuals (summary)

Grants made to organisations (confirm that you have)

Costs relating to the award of grants

Monitoring costs of grants awarded

Support cost related to grants awarded

Gross wages and salaries - grantmaking activities

Employers' NI - grantmaking activities (input)

Defined benefit pension costs - grantmaking activities (input)

Defined contribution pension costs - grantmaking activities

Temporary Staff - grantmaking activities

Spare grantmaking costs 1

Spare grantmaking costs 2

Spare grantmaking costs 3

Spare grantmaking costs 4

The blue cells in this row are only for company charities - you can ignore them

The yellow cells in this row are only for company charities- you can ignore them

Primary purpose and ancillary trading

HELP! [Amending headings - blue cells](#)

HELP! [Entering stock movement](#)

HELP! [Matching income and expenditure](#)

HELP! [Entering stock movement](#)

Cost of goods for primary purpose trading (summary)

Cost of goods for primary purpose trading (confirm that you have)

Cost of goods for primary purpose trading

Movement in stock for goods made by beneficiaries

Cost of charitable letting of non-investment property

Costs of income from public bodies for charitable trading

Costs of ancillary trading to benefit beneficiaries (input)

HELP! [Entering stock movement](#)

Movement in stock for ancillary trading (input)

Workbook properties have been set up

	Marketing and advertising of primary purpose trading
HELP! Amending headings - yellow cells	Gross wages and salaries - charitable trading activities
	Employers' NI - charitable trading activities
HELP! Defined benefit schemes	Defined benefit pension costs - charitable trading activities
HELP! Defined contribution schemes	Defined contribution pension costs - charitable trading activities
	Temporary Staff - charitable trading activities
	Spare primary purpose trading costs 1
	Spare primary purpose trading costs 2
	Spare primary purpose trading costs 3
	Spare primary purpose trading costs 4

Line heading B3

Governance costs

summary'

confirm that you have

Governance costs- this category will be taken directly to the SOFA, without any activity analysis

Note - in order to arrive at the correct disclosures, all governance costs must be included in the SOFA. If you have any governance costs in other categories, they must be extracted from there and inserted here, as there will be no further allocation.

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

THIS ROW - For Northern Ireland only

HELP! [Amending headings - blue cells](#)

Independent Examiner's fees

Auditor's fees

Trustees' remuneration

NIC on Trustees' remuneration

Trustees Defined benefit pension costs

Trustees Defined contribution pension costs

Trustees' expenses

Reporting Accountant fees

Trustees' indemnity insurance

Benefits paid to trustees

Spare governance costs 1

Spare governance costs 2

Spare governance costs 3

Line heading B3

Other expenditure unrelated to fundraising

summary'

confirm that you have

Other expenditure unrelated to fundraising or to charitable activities

Warning !! If expenditure in this category exceeds specified limits (either percentage of income or specified amount) it will be disallowed for tax purposes - so be very careful to be accurate in allocating expenses to this area. HMRC may challenge your allocation.

THIS ROW -Group accounts only

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Non charitable expenditure of trading subsidiaries

Fines and penalties

Spare heading - other 1

Spare heading - other 2

Spare heading - other 3

Spare heading - other 4

Spare heading - other 5

HELP! [Ex Gratia payments](#)

Ex Gratia payments

Other items of expenditure which will require allocation to activities

summary'

confirm that you have

Other items of expenditure which will require allocation to activities

Workbook properties have been set up

Employee costs not included in direct costs

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Amending headings - blue cells](#)

Cost of salaries recharged to other organisation

Employers' NI - Recharged salaries

Defined benefits pension costs - recharged employer's NI

Defined contribution pension costs - recharged employer's NI

Salaries - Administrative staff

Defined benefit pension cost - administrative staff

Defined contribution pension cost - administrative staff

Employers' NI - Administrative staff

Temporary staff and recruitment

Other salaries

Employer's NI - Other salaries

Defined benefit pension costs - Other salaries

Defined contribution pension costs - Other salaries

Training and welfare - staff

Payroll fees and charges

Travel and subsistence - staff

Redundancy payments

Compensation payments

Recruitment expenses

Child care for staff

Child care for staff

Entertaining

Employees' liability insurance

Homeworker's allowance - staff

Employment spare (1)

Subcontractors

Volunteer costs

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Volunteers' expenses

Child Care for volunteers

Training and welfare - volunteers

Travel and subsistence - volunteers

Motor expenses - volunteers

Homeworkers' allowance - volunteers

Volunteers' costs - spare 1

Volunteers' costs - spare 2

Premises Expenses

This row is for operating leases only

Rent payable under operating leases

This row is for NON operating leases

Licence fees payable

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Service charges payable

Rates and water charges

These are NOT operating leases

Room Hire

HELP! [Amending headings - yellow cells](#)

Light heat and power

Workbook properties have been set up

Cleaning and waste management
Premises repairs, renewals and maintenance
Premises repairs, renewals and maintenance
Property insurance
Premises spare (1)
Premises spare (2)

Administrative overheads

HELP! Amending headings - blue cells

HELP! Matching income and expenditure

Telephone, fax and internet
Postage
Stationery and printing
Courier Services
Information and publications
Subscriptions to periodicals
Membership subscriptions
Equipment expenses
Hire of equipment
Software licences and expenses
Health and safety costs
Advertising and marketing
Liability and contents insurance
Sundry expenses
Courier services
Information and publications
Equipment, repairs, expenses and maintenance
PAT tests
Resource costs
Licences & Permits
Admin costs spare (1)
Admin costs spare (2)
Admin costs spare (3)

Professional fees paid to the Auditor or Independent Examiner in addition to audit and

HELP! Amending headings - yellow cells

Assurance -Non audit or examination
Fees paid to the examiner's firm
Tax advisory fees
Other financial services

Professional fees paid to advisors other than the auditor or examiner

HELP! Amending headings - blue cells

HELP! Matching income and expenditure

Accountancy fees other than examination or audit fees
Tax advice
Legal fees
Consultancy fees
Management fees
Other legal and professional
Legal and professional spare (1)

Workbook properties have been set up

Legal and professional spare (2)

Financial costs

HELP! [How to enter bank charges](#)

HELP! [Amending headings - blue cells](#)

HELP! [How to enter interest in these rows](#)

Bank charges

Bank charges

Hire Purchase interest

Loan interest

Bank interest payable

[summary'](#)

[confirm that you h](#)

Depreciation and amortisation

HELP! [How to enter depn and amortisation](#)

The headings in this section can be altered in the Balance Sheet section of the TB

Intangible Fixed Assets - Amortisation

Heritage Assets - Depreciation

Land and Buildings - Depreciation

Plant & Machinery - Depreciation

Motor Vehicles - Depreciation

This row is not included in the TB totals, as the individual rows above are included in the totals

Depreciation & Amortisation in total for the year

[input\)](#)

Charitable provisions and funding commitments- See SORP 7.39

HELP! [Provisions, commitments etc](#)

Provisions and commitments made in the year

Amounts charged against the provisions and commitments in the year

HELP! [Amending headings - yellow cells](#)

Reversals of unused amounts in the year

Taxation - most of this section may not apply to many charities - this cat

Do not amend headings in this section as they are used for disclosures

[summary'](#)

[confirm that you h](#)

HELP! [Amending headings - yellow cells](#)

HELP! [Corporation tax](#)

HELP! [Deferred Tax](#)

HELP! [Income tax](#)

HELP! [VAT flat rate](#)

Corporation tax

Corporation tax - prior year adjustments

Deferred tax

Income tax payable

Loss on VAT flat rate scheme

[at](#)

[input\)](#)

Retained (surplus)/deficit

[/ funds Step 2\)](#)

Balance Sheet of the Charity

HELP! [Altering fixed asset headings](#)

Intangible Fixed Assets

Cost - b/fwd

Cost - additions

Cost - disposals

Amortisation - b/fwd

Amortisation - provided in year

Amortisation - disposals

[summary'](#)

[confirm that you h](#)

Workbook properties have been set up

[HELP! Altering fixed asset headings](#)

Heritage Assets

Cost - b/fwd
Cost - additions

[HELP! Allocating revaluation from other assets?](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

[HELP! Altering fixed asset headings](#)

Land and Buildings

Cost - b/fwd
Cost - additions

[HELP! Allocating revaluation to other assets](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

[HELP! Altering fixed asset headings](#)

Plant & Machinery

Cost - b/fwd
Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

[HELP! Altering fixed asset headings](#)

Motor Vehicles

Cost - b/fwd

Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

Listed investments

B/fwd
Additions
Unrealised gains (-)/ losses

If module 22 applies all pooled investments should be included here and analysed in notes

Disposals

Investment properties

B/fwd
Additions
Unrealised gains (-)/ losses
Disposals

[HELP! Altering fixed asset headings](#)

Other Unlisted Investments

B/fwd
Additions
Unrealised gains (-)/ losses
Write down under SORP 10.51 - non group assets
Write down under SORP 10.51 - group undertakings
Disposals

[HELP! Altering fixed asset headings](#)

Workbook properties have been set up

Investments in subsidiaries

B/fwd
Additions
Unrealised gains (-)/ losses
Disposals

Social investments

B/fwd
Additions
Unrealised gains (-)/ losses
Write down under SORP 10.50
Disposals

Stocks

Stocks

Debtors - due in less than one year

Trade debtors
Due from group undertakings
Prepayments and accrued income
Other debtors

Debtors - due in more than one year

Current asset investments

Cash on deposit - less than 3 months notice
Cash on deposit - more than 3 months notice
Investment properties held for sale
Investments in group undertakings held for sale
Listed investments
Other investments

[summary'](#)
[confirm that you t](#)

Bank and cash balances

Bank balances in credit
Petty cash and floats

[et](#)
[input\)](#)

Creditors less than 1yr

Bank overdrafts
Bank loans
Accruals for grants payable
Payment received on account for contracts or
Deferred Income - Unrestricted & designated f
Deferred Income - Restricted funds
Deferred Income - Endowment funds
Finance lease and HP contracts
Trade creditors
Accruals
Due to group undertakings
Corporation tax
PAYE, NIC VAT and other taxes
Other creditors

Defined Benefit schemes - assets & liabilities

Defined benefit pension fund asset/liability - cu
Defined benefit pension fund asset/liability - ba

Defined contribution schemes - assets & liabilities

Workbook properties have been set up

	Defined contributions pension fund asset/liability	
Creditors greater than 1yr	Bank loans	
	Bank overdrafts	
	Finance lease and HP contracts	
	Accruals for grants payable	
	Payment received on account for contracts or summary'	
	Deferred Income - Unrestricted & designated f confirm that you h	
	Deferred Income - Restricted funds	
	Deferred Income - Endowment funds	
	DO NOT USE - For future requirements	
	Trade creditors	
	Accruals	et
	Due to group undertakings	input)
	Corporation tax	
	PAYE, NIC VAT and other taxes	
	Defined benefit pension fund asset/liability - ov	
	Defined contributions pension fund asset/liability	
	Other creditors	

Charitable provisions and funding com	Opening balances	
	Provisions and commitments made in the year	
Amounts charged against the provisions and commitments in the year		
	Reversals of unused amounts in the year	

Deferred tax	B/fwd	
	Charged to the p/l account	

Funds of the charity

Unanalysed funds bt fwd		summary'
Unanalysed surplus/deficit from prior period £-16106.12		confirm that you h
		y funds Step 2

Share Capital		et
<i>Called up share capital</i>	B/fwd	input)
	Shares issued	
	Shares redeemed	
Share premium	B/fwd	
	On shares issued	
	Expenses of issue	

Unrestricted and designated funds		
<i>Unrestricted funds - Revenue</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
	(Surplus)/Deficit	
<i>Designated Revenue Funds</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
<i>Designated Fixed Asset Funds</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
<i>Unrestricted Revaluation Reserve</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
	Revaluation surpluses/deficits in the year	

Workbook properties have been set up

Restricted funds

Restricted Revenue Funds

Bt fwd from prior period
Transfers in - credit - out debit
(Surplus)/Deficit

Restricted Fixed Asset Funds

Bt fwd from prior period
Transfers in - credit - out debit

Restricted Revaluation Reserve

Bt fwd from prior period
Transfers in - credit - out debit
Revaluation surpluses/deficits in the year

Pension reserve - unrestricted

Bt fwd from prior period
Debits charged to funds
Credits - credited to funds

Totals (all should be zero)

After entering the trial balance, check it balances by clicking the VT '123'

If you have correctly entered the Trial Balance, click the link below, to tal

[Return to 'Home - step summary'](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

[Return to top of TB](#)

[Goto TB - income](#)

[Goto TB - gains](#)

[Goto TB - expenses](#)

[Goto TB - Balance sheet](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

Workbook properties have been set up

Brixton Mosque and Islamic Cultural Centre for the year ended 31 March 2024

Overall HELP file see - [HELP! How do you approach entering the TB?](#)

All entries in all columns require **debits** to be entered as **positive** and **credits** to be entered w

You should only **enter** data in **blue** shaded cells, whether these are numbers or text. All yellow disclosure **purposes**. There is a wealth of information and tips in the HELP files.

Explanatory HELP files on how you enter data are shown throughout the Trial Balance

Income of the charity

[HELP! ACTIVITY BASED ACCOUNTS](#)

[HELP! NON ACTIVITY BASED ACCOUNTS](#)

[have complete](#)

[HELP! CHANGING TB SUBHEADINGS](#)

[HELP! FURTHER ANALYSIS OF SUBHEADINGS](#)

OFA Line heading A1

Donations & Legacies

[HELP! INCOME RECOGNITION RULES](#)

[HELP! A1 Income from donations and legacies](#)

You can only alter blue shaded descriptions

[HELP! Donations and gifts](#)

[HELP! Legacies](#)

[HELP! Amending headings - yellow cells](#)

[HELP! Members subs as donations](#)

[HELP! Sponsorship](#)

[HELP! Donated goods and services](#)

[HELP! Capital grants](#)

[HELP! Amending headings - blue cells](#)

[HELP! Taxation and VAT - SOFA A1](#)

1	Donations and gifts from individuals	section in
2	Legacies receivable	B there is i
3	Revenue grants from government and public bodies	B there is i
4	Revenue grants and donations from non public bodies	B there is i
5	Membership subscriptions as donations	
6	Sponsorship	B there is i
7	Donated goods and services	B there is i
8	Capital grants from government and public bodies	B there is i
9	Capital grants from non public bodies	B there is i
10	Spare heading- replace with text -may require detailed analysis	B there is i
11	Spare heading- replace with text -may require detailed analysis	B there is i

OFA line heading A2

Income from charitable activities

[have complete](#)

Subheadings are more fully described in SORP 4.27 to 4.43

Line heading A2 (a)

Primary purpose and ancillary trading

[HELP! Primary purpose and ancillary trading](#)

You can alter any of these descriptions

[HELP! Amending headings - blue cells](#)

1	Sale of goods and services in accordance with the charity's objects
2	Residential care fees
3	Admission fees- Exhibitions and galleries

Workbook properties have been set up		
	4 Ticket Sales	
	5 Commission Received - charitable activities	
	6 Ancillary trading in support of charitable objects	
	7 Ancillary trading in support of primary purpose trading	
	8 Sales of goods and services made or provided by beneficiaries	have compl
	9 Letting of property for charitable purposes	
	10 Management fees and charges received	
	11 Membership subscriptions in return for services	
	12 Spare heading- replace with text	
HELP! Taxation and VAT - SOFA A2a	13 Spare heading- replace with text	
ine heading A2 (b) Charitable income from funders		
HELP! - Income from funders - Subheadings		
HELP! Amending headings - yellow cells	You can <i>only</i> alter blue shaded descriptions	
HELP! Charitable income from funders	1 Contractual payments from public bodies to fund charitable activities	B there is i
	2 Performance related grants from public bodies to fund charitable activities	B there is i
	3 Contractual payments from non public bodies to fund charitable activities	B there is i
	4 Performance related grants from non public bodies to fund charitable activities	B there is i
HELP! Amending headings - blue cells	5 Spare heading- to be analysed - replace with text	B there is i
	6 Spare heading 1 broad heading with no analysis- replace with text	
HELP! Taxation and VAT - SOFA A2b	7 Spare heading 2- broad heading with no analysis -replace with text	
ine heading A3 Income from other, non charitable, trad		
HELP! Income from other trading activities		
ubheadings are more fully described in SORP 4.27 to 4.43		
	You can alter any of these descriptions, ex	
HELP! Fundraising trading	1 Trading activities to raise funds for the charity	
HELP! Fundraising events	2 Income from fundraising events	
HELP! Non primary purpose trading	3 Income from fundraising events	
HELP! Non charitable trading	4 Non-charitable trading activities	
HELP! Non charitable commission	5 Commission received - non charitable activities	
HELP! Sale of donated goods	6 Income from the sale of donated goods	
HELP! Trading by subsidiaries	7 Non-charitable trading activities of subsidiary entities	

Workbook properties have been set up	
HELP! Membership subscriptions - for goods and services - not as donations	8 Membership subscriptions and sponsorships as, a payment for goods or services
HELP! Income from letting and licensing	9 Income from letting and licensing of property for non charitable purposes
HELP! Sponsorship for benefits	10 Sponsorships and social lotteries which cannot be considered pure donations
HELP! Salaries recharged to other organisations	11 Salaries recharged to other organisations
HELP! Sale of bought in goods	12 Sale of bought in goods
HELP! Amending headings - blue cells	13 Spare heading- replace with text
Investment income heading A4	Investment income
HELP! Income from investments	HELP! Complying with the SORP - Investment
Subheadings are more fully described in SORP 4.27 to 4.43	
HELP! Amending headings - blue cells	You can only alter blue shaded descriptions
HELP! Amending headings - yellow cells	1 Property Rental Income
HELP! Bank interest	2 Dividend Income
HELP! Other interest	3 Bank Interest Receivable
	4 Non Bank interest receivable
HELP! Taxation and VAT - SOFA A4	5 Other Investment Income
	6 Spare heading- replace with text
	7 Spare heading- replace with text
	8 Spare heading- replace with text
Other income heading A5	Other income
HELP! Other income	
Subheadings are more fully described in SORP 4.27 to 4.43	
HELP! What should be in this section	
Gains and Losses	You can only alter blue shaded descriptions
HELP! Gains/losses on fixed assets	1 Realised losses on disposals of tangible fixed assets held for the charity's own use
HELP! Gains/losses on social investments	2 Realised losses on disposals of social investments which are programme related
HELP! Gains/losses on heritage assets	3 Realised losses on disposals of heritage assets
	4 Realised losses on the disposal of intangible assets
ONLY use this spare row to enter gains and losses ONLY	5 Spare heading for realised gains and losses- replace with text
Other	6 Royalties from the exploitation of intellectual property rights
HELP! Amending headings - yellow cells	7 Sundry other income
HELP! Amending headings - blue cells	8 Conversion of endowment funds into income
	9 Capital funds released to income funds from expendable endowment
For further help for these three rows, see SORP module 20	10 Release of funds to income from the 'unapplied total return fund'
HELP! Insurance claims	11 Insurance claims - Revenue items

Workbook properties have been set up

DO NOT enter gains and losses in this row
- but other sundry income

12 Spare heading- replace with text

Gross income of the charity for year ended 31 March 2024 excluding items in section D

Line heading D1

Net revaluation gains/losses on assets incl

HELP! [Revaluation of fixed assets](#)

The requirements are more fully described in SORP 4.39 to 4.41 and Module 10

[have compl](#)

Enter Net revaluation gains/losses on assets including gains on heritage and intangible assets,
but excluding investment assets ,as an aggregate figure

Line heading D2

Net gains/Losses on Investment ass

HELP! [Changing the headings and descriptions in this section](#)

HELP! [Realised and unrealised gains on investment assets](#)

A) Realised Gains/ Losses are transferred to the relevant revenue funds

The requirements are more fully described in SORP 4.39 to 4.41

HELP! [Amending headings - yellow cells](#)

Listed investments
Investment properties
Other Unlisted Investments
Investments in subsidiaries

B) Unrealised gains on revaluation or write down are transferred to the cost of the rele

Listed investments - Unrealised
Social investments - Unrealised
Other Unlisted Investments - Unrealised
Investment properties - Unrealised
Investments in subsidiaries - Unrealised
Write down under SORP 10.51 - Social Invest
Write down under SORP 10.50 - Group undert
Write down under SORP 10.50 - Other Unliste

Do **NOT** enter **REALISED** gains or losses on Programme related investments - they should be
Mixed Motive investments should be included here

Line heading D3

Net actuarial gains on defined pension

HELP! [Net actuarial gains on defined pension benefit schemes](#)

The requirements are more fully described in SORP 4.39 to 4.416

[have compl](#)

Enter Net actuarial gains on defined pension benefit schemes as an aggregate figure

Line heading D3 (a)

Extraordinary items

HELP! [Extraordinary items](#)

The requirements are more fully described in SORP 4.16 to 4.18

Enter Extraordinary items as an aggregate figure

Line heading D3 (b)

Costs of fundamental reorganisation or

Workbook properties have been set up

HELP! [Costs of fundamental reorganisation etc](#)

he requirements are more fully described in SORP 4.16 to 4.18

Enter Costs of fundamental reorganisation or restructuring as an aggregate figure

Expenditure

HELP! [Allocating costs -how do entries appear in the accounts?](#)

Costs specifically attributable to activities:-

[have compl](#)

line heading B1

Costs of raising funds

Expenditure on raising funds and costs of investment management

HELP! [Amending headings - blue cells](#)

Agent's costs for fundraising

Commissions payable

Fundraising publicity & marketing

Cost of fundraising activities

Fundraising trading costs

HELP! [Amending headings - yellow cells](#)

Costs of non primary purpose trading

HELP! [Entering stock movement](#)

Movement in stock for non primary purpose trading

HELP! [Matching income and expenditure](#)

Investment management costs

Professional investment advice

Rent collection costs for non charitable property

Property repairs and maintenance for non charitable property

Marketing & advertising of fundraising

Costs of seeking donations, grants and legacies

Cost of operating membership scheme

Cost of operating social lotteries

Costs of staging fundraising events

Costs of charity shop selling goods

Gross wages and salaries - fundraising activities

Employers' NI - fundraising activities

HELP! [Defined benefit schemes](#)

Defined benefit pension costs - fundraising activities

HELP! [Defined contribution schemes](#)

Defined contribution pension costs - fundraising activities

Temporary Staff - fundraising activities

THIS ROW -Group consolidated accounts only

Costs of operating a trading company

Subcontracted fundraising

Spare fundraising costs 1

Spare fundraising costs 2

Spare fundraising costs 3

line heading B2

Expenditure on charitable activities

[have compl](#)

Expenditure on charitable activities

HELP! [What the SORP requires in this section](#)

Workbook properties have been set up

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

THIS ROW -Group consolidated accounts only

HELP! [Amending headings - blue cells](#)

Gross wages and salaries - charitable activities

Employers' NI - Charitable activities

Defined benefit pension costs - charitable activities

Defined contribution pension costs - charitable activities

Temporary Staff - Charitable Activities

Travel and Subsistence - Charitable Activities

Marketing and advertising of charitable services

Costs of negotiating charitable contracts and grants

Expenditure incurred by subsidiaries on charitable activities

Donations Paid

Zakah

Freelance Staff

Dawah

Madrasah

Spare charitable activity costs 6

Insurance Costs

Event

Expenditure on charitable activities - Grant making

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

Grants made to individuals

Grants made to organisations

Costs relating to the award of grants

Monitoring costs of grants awarded

Support cost related to grants awarded

Gross wages and salaries - grantmaking activities

Employers' NI - grantmaking activities

Defined benefit pension costs - grantmaking activities

Defined contribution pension costs - grantmaking activities

Temporary Staff - grantmaking activities

Spare grantmaking costs 1

Spare grantmaking costs 2

Spare grantmaking costs 3

Spare grantmaking costs 4

The blue cells in this row are only for company charities - you can ignore them

The yellow cells in this row are only for company charities- you can ignore them

Primary purpose and ancillary trading

HELP! [Amending headings - blue cells](#)

HELP! [Entering stock movement](#)

HELP! [Matching income and expenditure](#)

HELP! [Entering stock movement](#)

Cost of goods for primary purpose trading

Cost of goods for primary purpose trading

Cost of goods for primary purpose trading

Movement in stock for goods made by beneficiaries

Cost of charitable letting of non-investment property

Costs of income from public bodies for charitable trading

Costs of ancillary trading to benefit beneficiaries

HELP! [Entering stock movement](#)

Movement in stock for ancillary trading

Workbook properties have been set up

	Marketing and advertising of primary purpose trading
HELP! Amending headings - yellow cells	Gross wages and salaries - charitable trading activities
	Employers' NI - charitable trading activities
HELP! Defined benefit schemes	Defined benefit pension costs - charitable trading activities
HELP! Defined contribution schemes	Defined contribution pension costs - charitable trading activities
	Temporary Staff - charitable trading activities
	Spare primary purpose trading costs 1
	Spare primary purpose trading costs 2
	Spare primary purpose trading costs 3
	Spare primary purpose trading costs 4

Line heading B3 Governance costs

Governance costs- this category will be taken directly to the SOFA, without any activity analysis

Note - in order to arrive at the correct disclosures, all governance costs must be included in the SOFA, and if they are not included in the SOFA, they must be extracted from there and inserted here, as there will be no further allocation.

HELP! Amending headings - yellow cells	Independent Examiner's fees
HELP! Matching income and expenditure	Auditor's fees
	Trustees' remuneration
	NIC on Trustees' remuneration
HELP! Defined benefit schemes	Trustees Defined benefit pension costs
HELP! Defined contribution schemes	Trustees Defined contribution pension costs
	Trustees' expenses
THIS ROW - For Northern Ireland only	Reporting Accountant fees
	Trustees' indemnity insurance
	Benefits paid to trustees
HELP! Amending headings - blue cells	Spare governance costs 1
	Spare governance costs 2
	Spare governance costs 3

Line heading B3 Other expenditure unrelated to fundraising

Other expenditure unrelated to fundraising or to charitable activities

Warning !! If expenditure in this category exceeds specified limits (either percentage of income or specified amount) it will be disallowed for tax purposes - so be very careful to be accurate in allocating expenses to this area. HMRC may challenge.

THIS ROW -Group accounts only	Non charitable expenditure of trading subsidiaries
HELP! Amending headings - blue cells	Fines and penalties
HELP! Matching income and expenditure	Spare heading - other 1
	Spare heading - other 2
	Spare heading - other 3
	Spare heading - other 4
	Spare heading - other 5
HELP! Ex Gratia payments	Ex Gratia payments

Other items of expenditure which will require allocation to activities

Non specific support costs requiring allocation

Workbook properties have been set up

Employee costs not included in direct costs

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Amending headings - blue cells](#)

Cost of salaries recharged to other organisation

Employers' NI - Recharged salaries

Defined benefits pension costs - recharged error

Defined contribution pension costs - recharged error

Salaries - Administrative staff

Defined benefit pension cost - administrative staff

Defined contribution pension cost - administrative staff

Employers' NI - Administrative staff

Temporary staff and recruitment

Other salaries

Employer's NI - Other salaries

Defined benefit pension costs - Other salaries

Defined contribution pension costs - Other salaries

Training and welfare - staff

Payroll fees and charges

Travel and subsistence - staff

Redundancy payments

Compensation payments

Recruitment expenses

Child care for staff

Child care for staff

Entertaining

Employees' liability insurance

Homeworker's allowance - staff

Employment spare (1)

Subcontractors

Volunteer costs

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Volunteers' expenses

Child Care for volunteers

Training and welfare - volunteers

Travel and subsistence - volunteers

Motor expenses - volunteers

Homeworkers' allowance - volunteers

Volunteers' costs - spare 1

Volunteers' costs - spare 2

Premises Expenses

This row is for operating leases only

Rent payable under operating leases

This row is for NON operating leases

Licence fees payable

HELP! [Amending headings - blue cells](#)

Service charges payable

HELP! [Matching income and expenditure](#)

Rates and water charges

These are NOT operating leases

Room Hire

HELP! [Amending headings - yellow cells](#)

Light heat and power

Workbook properties have been set up

Cleaning and waste management
Premises repairs, renewals and maintenance
Premises repairs, renewals and maintenance
Property insurance
Premises spare (1)
Premises spare (2)

Administrative overheads

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Telephone, fax and internet
Postage
Stationery and printing
Courier Services
Information and publications
Subscriptions to periodicals
Membership subscriptions
Equipment expenses
Hire of equipment
Software licences and expenses
Health and safety costs
Advertising and marketing
Liability and contents insurance
Sundry expenses
Courier services
Information and publications
Equipment, repairs, expenses and maintenance
PAT tests
Resource costs
Licences & Permits
Admin costs spare (1)
Admin costs spare (2)
Admin costs spare (3)

[have complete](#)

Professional fees paid to the Auditor or Independent Examiner in addition to audit and

HELP! [Amending headings - yellow cells](#)

Assurance -Non audit or examination
Fees paid to the examiner's firm
Tax advisory fees
Other financial services

[have complete](#)

Professional fees paid to advisors other than the auditor or examiner

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Accountancy fees other than examination or audit fees
Tax advice
Legal fees
Consultancy fees
Management fees
Other legal and professional
Legal and professional spare (1)

Workbook properties have been set up	
	Legal and professional spare (2)
Financial costs	
HELP! How to enter bank charges	Bank charges
HELP! Amending headings - blue cells	Bank charges
	Hire Purchase interest
HELP! How to enter interest in these rows	Loan interest
	Bank interest payable
Depreciation and amortisation	
HELP! How to enter depn and amortisation	Intangible Fixed Assets - Amortisation
	Heritage Assets - Depreciation
The headings in this section can be altered in the Balance Sheet section of the TB	Land and Buildings - Depreciation
	Plant & Machinery - Depreciation
	Motor Vehicles - Depreciation
This row is not included in the TB totals, as the individual rows above are included in the totals	Depreciation & Amortisation in total for the
Charitable provisions and funding commitments- See SORP 7.39	
HELP! Provisions, commitments etc	Provisions and commitments made in the year
	Amounts charged against the provisions and commitments in the year
HELP! Amending headings - yellow cells	Reversals of unused amounts in the year
Taxation - most of this section may not apply to many charities - this cat	
Do not amend headings in this section as they are used for disclosures	
HELP! Amending headings - yellow cells	Corporation tax
HELP! Corporation tax	Corporation tax - prior year adjustments
HELP! Deferred Tax	Deferred tax
HELP! Income tax	Income tax payable
HELP! VAT flat rate	Loss on VAT flat rate scheme
Retained (surplus)/deficit	4
Balance Sheet of the Charity	
HELP! Altering fixed asset headings	
Intangible Fixed Assets	Cost - b/fwd
	Cost - additions
	Cost - disposals
	Amortisation - b/fwd
	Amortisation - provided in year
	Amortisation - disposals

Workbook properties have been set up

[HELP! Altering fixed asset headings](#)

Heritage Assets

Cost - b/fwd
Cost - additions

[HELP! Allocating revaluation from other assets?](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

[HELP! Altering fixed asset headings](#)

Land and Buildings

Cost - b/fwd
Cost - additions

[HELP! Allocating revaluation to other assets](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

[HELP! Altering fixed asset headings](#)

Plant & Machinery

Cost - b/fwd
Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

[HELP! Altering fixed asset headings](#)

Motor Vehicles

Cost - b/fwd

Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

Listed investments

B/fwd
Additions
Unrealised gains (-)/ losses

If module 22 applies all pooled investments should be included here and analysed in notes

Disposals

Investment properties

B/fwd
Additions
Unrealised gains (-)/ losses
Disposals

[HELP! Altering fixed asset headings](#)

Other Unlisted Investments

B/fwd
Additions
Unrealised gains (-)/ losses
Write down under SORP 10.51 - non group as
Write down under SORP 10.51 - group underta
Disposals

[HELP! Altering fixed asset headings](#)

[have compl](#)

Workbook properties have been set up

Investments in subsidiaries

B/fwd
Additions
Unrealised gains (-)/ losses
Disposals

Social investments

B/fwd
Additions
Unrealised gains (-)/ losses
Write down under SORP 10.50
Disposals

Stocks

Stocks

Debtors - due in less than one year

Trade debtors
Due from group undertakings
Prepayments and accrued income
Other debtors

Debtors - due in more than one year

Current asset investments

Cash on deposit - less than 3 months notice [have complete](#)
Cash on deposit - more than 3 months notice
Investment properties held for sale
Investments in group undertakings held for sale
Listed investments
Other investments

Bank and cash balances

Bank balances in credit
Petty cash and floats

Creditors less than 1yr

Bank overdrafts
Bank loans
Accruals for grants payable
Payment received on account for contracts or
Deferred Income - Unrestricted & designated f
Deferred Income - Restricted funds
Deferred Income - Endowment funds
Finance lease and HP contracts
Trade creditors
Accruals
Due to group undertakings
Corporation tax
PAYE, NIC VAT and other taxes
Other creditors

Defined Benefit schemes - assets & liabilities

Defined benefit pension fund asset/liability - cu
Defined benefit pension fund asset/liability - ba

Defined contribution schemes - assets & liabilities

Workbook properties have been set up

	Defined contributions pension fund asset/liability	
Creditors greater than 1yr	Bank loans	
	Bank overdrafts	
	Finance lease and HP contracts	
	Accruals for grants payable	
	Payment received on account for contracts or	
	Deferred Income - Unrestricted & designated funds	have complete
	Deferred Income - Restricted funds	
	Deferred Income - Endowment funds	
	DO NOT USE - For future requirements	
	Trade creditors	
	Accruals	
	Due to group undertakings	
	Corporation tax	
	PAYE, NIC VAT and other taxes	
	Defined benefit pension fund asset/liability - over	
	Defined contributions pension fund asset/liability	
	Other creditors	

Charitable provisions and funding commitments	Opening balances	
	Provisions and commitments made in the year	
Amounts charged against the provisions and commitments in the year		
	Reversals of unused amounts in the year	

Deferred tax	B/fwd	
	Charged to the p/l account	

Funds of the charity

Unanalysed funds bt fwd

Unanalysed surplus/deficit from prior period £-16106.12

Share Capital

<i>Called up share capital</i>	B/fwd	
	Shares issued	
	Shares redeemed	

Share premium

B/fwd	
On shares issued	
Expenses of issue	

Unrestricted and designated funds

<i>Unrestricted funds - Revenue</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
	(Surplus)/Deficit	
<i>Designated Revenue Funds</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
<i>Designated Fixed Asset Funds</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
<i>Unrestricted Revaluation Reserve</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
	Revaluation surpluses/deficits in the year	

Workbook properties have been set up

Restricted funds

Restricted Revenue Funds

Bt fwd from prior period
Transfers in - credit - out debit
(Surplus)/Deficit

Restricted Fixed Asset Funds

Bt fwd from prior period
Transfers in - credit - out debit

Restricted Revaluation Reserve

Bt fwd from prior period
Transfers in - credit - out debit
Revaluation surpluses/deficits in the year

Pension reserve - unrestricted

Bt fwd from prior period
Debits charged to funds
Credits - credited to funds

Totals (all should be zero)

After entering the trial balance, check it balances by clicking the VT '123'

If you have correctly entered the Trial Balance, click the link below, to tal

[Return to 'Home - step summary'](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

[Return to top of TB](#)

[Goto TB - income](#)

[Goto TB - gains](#)

[Goto TB - expenses](#)

[Goto TB - Balance sheet](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

Workbook properties have been set up

Brixton Mosque and Islamic Cultural Centre for the year ended 31 March 2024

Overall HELP file see - [HELP! How do you approach entering the TB?](#)

All entries in all columns require **debits** to be entered as **positive** and **credits** to be entered w

You should only **enter** data in **blue** shaded cells, whether these are numbers or text. All yellow disclosure **purposes**. There is a wealth of information and tips in the HELP files.

Explanatory HELP files on how you enter data are shown throughout the Trial Balance

Income of the charity

[HELP! ACTIVITY BASED ACCOUNTS](#)

[HELP! NON ACTIVITY BASED ACCOUNTS](#)

[HELP! CHANGING TB SUBHEADINGS](#)

[HELP! FURTHER ANALYSIS OF SUBHEADINGS](#)

OFA Line heading A1

Donations & Legacies

[HELP! INCOME RECOGNITION RULES](#)

[HELP! A1 Income from donations and legacies](#)

You can only alter blue shaded descriptions

[HELP! Donations and gifts](#)

[HELP! Legacies](#)

[HELP! Amending headings - yellow cells](#)

[HELP! Members subs as donations](#)

[HELP! Sponsorship](#)

[HELP! Donated goods and services](#)

[HELP! Capital grants](#)

[HELP! Amending headings - blue cells](#)

[HELP! Taxation and VAT - SOFA A1](#)

1 Donations and gifts from individuals

2 Legacies receivable

3 Revenue grants from government and public bodies

4 Revenue grants and donations from non public bodies

5 Membership subscriptions as donations

6 Sponsorship

7 Donated goods and services

8 Capital grants from government and public bodies

9 Capital grants from non public bodies

10 Spare heading- replace with text -may require detailed analysis

11 Spare heading- replace with text -may require detailed analysis

STEP 25 a

no analysis

no analysis

no analysis

no analysis

no analysis

no analysis

no analysis

no analysis

no analysis

OFA line heading A2

Income from charitable activities

Subheadings are more fully described in SORP 4.27 to 4.43

Line heading A2 (a)

Primary purpose and ancillary trading

[HELP! Primary purpose and ancillary trading](#)

You can alter any of these descriptions

1 Sale of goods and services in accordance with the charity's objects

[HELP! Amending headings - blue cells](#)

2 Residential care fees

3 Admission fees- Exhibitions and galleries

Workbook properties have been set up

- 4 Ticket Sales
- 5 Commission Received - charitable activities
- 6 Ancillary trading in support of charitable objects
- 7 Ancillary trading in support of primary purpose trading
- 8 Sales of goods and services made or provided by beneficiaries
- 9 Letting of property for charitable purposes
- 10 Management fees and charges received
- 11 Membership subscriptions in return for services
- 12 Spare heading- replace with text
- 13 Spare heading- replace with text

HELP! [Taxation and VAT - SOFA A2a](#)

[ated the Tri](#)

ine heading A2 (b)

Charitable income from funders

HELP! [Income from funders - Subheadings](#)

HELP! [Amending headings - yellow cells](#)

You can *only* alter blue shaded descriptions

HELP! [Charitable income from funders](#)

- 1 Contractual payments from public bodies to fund charitable activities
- 2 Performance related grants from public bodies to fund charitable activities
- 3 Contractual payments from non public bodies to fund charitable activities
- 4 Performance related grants from non public bodies to fund charitable activities
- 5 Spare heading- to be analysed - replace with text
- 6 Spare heading 1 broad heading with no analysis- replace with text
- 7 Spare heading 2- broad heading with no analysis -replace with text

no analysis

no analysis

no analysis

no analysis

no analysis

HELP! [Amending headings - blue cells](#)

HELP! [Taxation and VAT - SOFA A2b](#)

ine heading A3

Income from other, non charitable, trad

HELP! [Income from other trading activities](#)

ubheadings are more fully described in SORP 4.27 to 4.43

[ated the Tri](#)

You can alter any of these descriptions, ex

HELP! [Fundraising trading](#)

HELP! [Fundraising events](#)

HELP! [Non primary purpose trading](#)

HELP! [Non charitable trading](#)

HELP! [Non charitable commission](#)

HELP! [Sale of donated goods](#)

HELP! [Trading by subsidiaries](#)

- 1 Trading activities to raise funds for the charity
- 2 Income from fundraising events
- 3 Income from fundraising events
- 4 Non-charitable trading activities
- 5 Commission received - non charitable activities
- 6 Income from the sale of donated goods
- 7 Non-charitable trading activities of subsidiary entities

Workbook properties have been set up

HELP! [Membership subscriptions - for goods and services - not as donations](#)

HELP! [Income from letting and licensing](#)

HELP! [Sponsorship for benefits](#)

HELP! [Salaries recharged to other organisations](#)

HELP! [Sale of bought in goods](#)

HELP! [Amending headings - blue cells](#)

- 8 Membership subscriptions and sponsorships as, a payment for goods or services
- 9 Income from letting and licensing of property for non charitable purposes
- 10 Sponsorships and social lotteries which cannot be considered pure donations
- 11 Salaries recharged to other organisations
- 12 Sale of bought in goods
- 13 Spare heading- replace with text

Investment income heading A4

HELP! [Income from investments](#)

Investment income

HELP! [Complying with the SORP - Investment](#)

Subheadings are more fully described in SORP 4.27 to 4.43

HELP! [Amending headings - blue cells](#)

HELP! [Amending headings - yellow cells](#)

HELP! [Bank interest](#)

HELP! [Other interest](#)

HELP! [Taxation and VAT - SOFA A4](#)

You can only alter blue shaded descriptions

- 1 Property Rental Income
- 2 Dividend Income
- 3 Bank Interest Receivable
- 4 Non Bank interest receivable
- 5 Other Investment Income
- 6 Spare heading- replace with text
- 7 Spare heading- replace with text
- 8 Spare heading- replace with text

Other income heading A5

HELP! [Other income](#)

Subheadings are more fully described in SORP 4.27 to 4.43

HELP! [What should be in this section](#)

Gains and Losses

You can only alter blue shaded descriptions

HELP! [Gains/losses on fixed assets](#)

HELP! [Gains/losses on social investments](#)

HELP! [Gains/losses on heritage assets](#)

ONLY use this spare row to enter gains and losses ONLY

- 1 Realised losses on disposals of tangible fixed assets held for the charity's own use
- 2 Realised losses on disposals of social investments which are programme related
- 3 Realised losses on disposals of heritage assets
- 4 Realised losses on the disposal of intangible assets
- 5 Spare heading for realised gains and losses- replace with text

Other

HELP! [Amending headings - yellow cells](#)

HELP! [Amending headings - blue cells](#)

For further help for these three rows, see SORP module 20

HELP! [Insurance claims](#)

- 6 Royalties from the exploitation of intellectual property rights
- 7 Sundry other income
- 8 Conversion of endowment funds into income
- 9 Capital funds released to income funds from expendable endowment
- 10 Release of funds to income from the 'unapplied total return fund'
- 11 Insurance claims - Revenue items

Workbook properties have been set up

DO NOT enter gains and losses in this row
- but other sundry income

12 Spare heading- replace with text

Gross income of the charity for year ended 31 March 2024 excluding items in section D

Line heading D1

Net revaluation gains/losses on assets incl

HELP! [Revaluation of fixed assets](#)

The requirements are more fully described in SORP 4.39 to 4.41 and Module 10

[ected the Tri](#)

Enter Net revaluation gains/losses on assets including gains on heritage and intangible assets,
but excluding investment assets ,as an aggregate figure

Line heading D2

Net gains/Losses on Investment ass

HELP! [Changing the headings and descriptions in this section](#)

HELP! [Realised and unrealised gains on investment assets](#)

A) Realised Gains/ Losses are transferred to the relevant revenue funds

The requirements are more fully described in SORP 4.39 to 4.41

HELP! [Amending headings - yellow cells](#)

Listed investments
Investment properties
Other Unlisted Investments
Investments in subsidiaries

B) Unrealised gains on revaluation or write down are transferred to the cost of the rele

Listed investments - Unrealised
Social investments - Unrealised
Other Unlisted Investments - Unrealised
Investment properties - Unrealised
Investments in subsidiaries - Unrealised
Write down under SORP 10.51 - Social Invest
Write down under SORP 10.50 - Group undert
Write down under SORP 10.50 - Other Unliste

Do **NOT** enter **REALISED** gains or losses on Programme related investments - they should be
Mixed Motive investments should be included here

Line heading D3

Net actuarial gains on defined pension

HELP! [Net actuarial gains on defined pension benefit schemes](#)

The requirements are more fully described in SORP 4.39 to 4.416

[ected the Tri](#)

Enter Net actuarial gains on defined pension benefit schemes as an aggregate figure

Line heading D3 (a)

Extraordinary items

HELP! [Extraordinary items](#)

The requirements are more fully described in SORP 4.16 to 4.18

Enter Extraordinary items as an aggregate figure

Line heading D3 (b)

Costs of fundamental reorganisation or

Workbook properties have been set up

HELP! [Costs of fundamental reorganisation etc](#)

the requirements are more fully described in SORP 4.16 to 4.18

Enter Costs of fundamental reorganisation or restructuring as an aggregate figure

Expenditure

HELP! [Allocating costs -how do entries appear in the accounts?](#)

Costs specifically attributable to activities:-

[ated the Tri](#)

line heading B1

Costs of raising funds

Expenditure on raising funds and costs of investment management

HELP! [Amending headings - blue cells](#)

Agent's costs for fundraising
Commissions payable
Fundraising publicity & marketing
Cost of fundraising activities
Fundraising trading costs

HELP! [Amending headings - yellow cells](#)

HELP! [Entering stock movement](#)

HELP! [Matching income and expenditure](#)

Costs of non primary purpose trading
Movement in stock for non primary purpose trading
Investment management costs
Professional investment advice
Rent collection costs for non charitable property
Property repairs and maintenance for non charitable property
Marketing & advertising of fundraising
Costs of seeking donations, grants and legacies
Cost of operating membership scheme
Cost of operating social lotteries
Costs of staging fundraising events
Costs of charity shop selling goods

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

Gross wages and salaries - fundraising activities
Employers' NI - fundraising activities
Defined benefit pension costs - fundraising activities
Defined contribution pension costs - fundraising activities
Temporary Staff - fundraising activities

THIS ROW -Group consolidated accounts only

Costs of operating a trading company
Subcontracted fundraising
Spare fundraising costs 1
Spare fundraising costs 2
Spare fundraising costs 3

line heading B2

Expenditure on charitable activities

[ated the Tri](#)

Expenditure on charitable activities

HELP! [What the SORP requires in this section](#)

Workbook properties have been set up

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

THIS ROW -Group consolidated accounts only

HELP! [Amending headings - blue cells](#)

Gross wages and salaries - charitable activities

Employers' NI - Charitable activities

Defined benefit pension costs - charitable activities

Defined contribution pension costs - charitable activities

Temporary Staff - Charitable Activities

Travel and Subsistence - Charitable Activities

Marketing and advertising of charitable services

Costs of negotiating charitable contracts and grants

Expenditure incurred by subsidiaries on charitable activities

Donations Paid

Zakah

Freelance Staff

Dawah

Madrasah

Spare charitable activity costs 6

Insurance Costs

Event

Expenditure on charitable activities - Grant making

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

Grants made to individuals

Grants made to organisations

Costs relating to the award of grants

Monitoring costs of grants awarded

Support cost related to grants awarded

Gross wages and salaries - grantmaking activities

Employers' NI - grantmaking activities

Defined benefit pension costs - grantmaking activities

Defined contribution pension costs - grantmaking activities

Temporary Staff - grantmaking activities

Spare grantmaking costs 1

Spare grantmaking costs 2

Spare grantmaking costs 3

Spare grantmaking costs 4

The blue cells in this row are only for company charities - you can ignore them

The yellow cells in this row are only for company charities- you can ignore them

Primary purpose and ancillary trading

HELP! [Amending headings - blue cells](#)

HELP! [Entering stock movement](#)

HELP! [Matching income and expenditure](#)

HELP! [Entering stock movement](#)

Cost of goods for primary purpose trading

Cost of goods for primary purpose trading

Cost of goods for primary purpose trading

Movement in stock for goods made by beneficiaries

Cost of charitable letting of non-investment property

Costs of income from public bodies for charitable trading

Costs of ancillary trading to benefit beneficiaries

Movement in stock for ancillary trading

HELP! [Entering stock movement](#)

Workbook properties have been set up

	Marketing and advertising of primary purpose trading
HELP! Amending headings - yellow cells	Gross wages and salaries - charitable trading activities
	Employers' NI - charitable trading activities
HELP! Defined benefit schemes	Defined benefit pension costs - charitable trading activities
HELP! Defined contribution schemes	Defined contribution pension costs - charitable trading activities
	Temporary Staff - charitable trading activities
	Spare primary purpose trading costs 1
	Spare primary purpose trading costs 2
	Spare primary purpose trading costs 3
	Spare primary purpose trading costs 4

Line heading B3 Governance costs

Governance costs- this category will be taken directly to the SOFA, without any activity analysis

Note - in order to arrive at the correct disclosures, all governance costs must be included in the SOFA. If you have already allocated them elsewhere, they must be extracted from there and inserted here, as there will be no further allocation.

HELP! Amending headings - yellow cells	Independent Examiner's fees
HELP! Matching income and expenditure	Auditor's fees
	Trustees' remuneration
	NIC on Trustees' remuneration
HELP! Defined benefit schemes	Trustees Defined benefit pension costs
HELP! Defined contribution schemes	Trustees Defined contribution pension costs
	Trustees' expenses
THIS ROW - For Northern Ireland only	Reporting Accountant fees
	Trustees' indemnity insurance
	Benefits paid to trustees
HELP! Amending headings - blue cells	Spare governance costs 1
	Spare governance costs 2
	Spare governance costs 3

Line heading B3 Other expenditure unrelated to fundraising

Other expenditure unrelated to fundraising or to charitable activities

Warning !! If expenditure in this category exceeds specified limits (either percentage of income or specified amount) it will be disallowed for tax purposes - so be very careful to be accurate in allocating expenses to this area. HMRC may challenge.

THIS ROW -Group accounts only	Non charitable expenditure of trading subsidiaries
HELP! Amending headings - blue cells	Fines and penalties
HELP! Matching income and expenditure	Spare heading - other 1
	Spare heading - other 2
	Spare heading - other 3
	Spare heading - other 4
	Spare heading - other 5
HELP! Ex Gratia payments	Ex Gratia payments

Other items of expenditure which will require allocation to activities

Non specific support costs requiring allocation

Workbook properties have been set up

Employee costs not included in direct costs

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Amending headings - blue cells](#)

Cost of salaries recharged to other organisation

Employers' NI - Recharged salaries

Defined benefits pension costs - recharged error

Defined contribution pension costs - recharged error

Salaries - Administrative staff

Defined benefit pension cost - administrative staff

Defined contribution pension cost - administrative staff

Employers' NI - Administrative staff

Temporary staff and recruitment

Other salaries

Employer's NI - Other salaries

Defined benefit pension costs - Other salaries

Defined contribution pension costs - Other salaries

Training and welfare - staff

Payroll fees and charges

Travel and subsistence - staff

Redundancy payments

Compensation payments

Recruitment expenses

Child care for staff

Child care for staff

Entertaining

Employees' liability insurance

Homeworker's allowance - staff

Employment spare (1)

Subcontractors

Volunteer costs

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Volunteers' expenses

Child Care for volunteers [Helped the Tri](#)

Training and welfare - volunteers

Travel and subsistence - volunteers

Motor expenses - volunteers

Homeworkers' allowance - volunteers

Volunteers' costs - spare 1

Volunteers' costs - spare 2

Premises Expenses

This row is for operating leases only

Rent payable under operating leases

This row is for NON operating leases

Licence fees payable [Helped the Tri](#)

HELP! [Amending headings - blue cells](#)

Service charges payable

HELP! [Matching income and expenditure](#)

Rates and water charges

These are NOT operating leases

Room Hire

HELP! [Amending headings - yellow cells](#)

Light heat and power

Workbook properties have been set up

Cleaning and waste management
Premises repairs, renewals and maintenance
Premises repairs, renewals and maintenance
Property insurance
Premises spare (1)
Premises spare (2)

Administrative overheads

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Telephone, fax and internet
Postage
Stationery and printing
Courier Services
Information and publications
Subscriptions to periodicals
Membership subscriptions
Equipment expenses
Hire of equipment
Software licences and expenses
Health and safety costs
Advertising and marketing
Liability and contents insurance
Sundry expenses
Courier services
Information and publications
Equipment, repairs, expenses and maintenance
PAT tests
Resource costs
Licences & Permits
Admin costs spare (1)
Admin costs spare (2)
Admin costs spare (3)

Professional fees paid to the Auditor or Independent Examiner in addition to audit and

HELP! [Amending headings - yellow cells](#)

Assurance -Non audit or examination
Fees paid to the examiner's firm
Tax advisory fees
Other financial services

Professional fees paid to advisors other than the auditor or examiner

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Accountancy fees other than examination or audit fees
Tax advice
Legal fees
Consultancy fees
Management fees
Other legal and professional
Legal and professional spare (1)

Workbook properties have been set up

Legal and professional spare (2)

Financial costs

HELP! [How to enter bank charges](#)

HELP! [Amending headings - blue cells](#)

HELP! [How to enter interest in these rows](#)

Bank charges

Bank charges

Hire Purchase interest

Loan interest

Bank interest payable

Depreciation and amortisation

HELP! [How to enter depn and amortisation](#)

The headings in this section can be altered in the Balance Sheet section of the TB

Intangible Fixed Assets - Amortisation

Heritage Assets - Depreciation

Land and Buildings - Depreciation

Plant & Machinery - Depreciation

Motor Vehicles - Depreciation

This row is not included in the TB totals, as the individual rows above are included in the totals

Depreciation & Amortisation in total for the

Charitable provisions and funding commitments- See SORP 7.39

HELP! [Provisions, commitments etc](#)

Provisions and commitments made in the year

Amounts charged against the provisions and commitments in the year

HELP! [Amending headings - yellow cells](#)

Reversals of unused amounts in the year

Taxation - most of this section may not apply to many charities - this cat

Do not amend headings in this section as they are used for disclosures

HELP! [Amending headings - yellow cells](#)

HELP! [Corporation tax](#)

HELP! [Deferred Tax](#)

HELP! [Income tax](#)

HELP! [VAT flat rate](#)

Corporation tax

Corporation tax - prior year adjustments

Deferred tax

Income tax payable

Loss on VAT flat rate scheme

Retained (surplus)/deficit

Balance Sheet of the Charity

HELP! [Altering fixed asset headings](#)

Intangible Fixed Assets

Cost - b/fwd

Cost - additions

Cost - disposals

Amortisation - b/fwd

Amortisation - provided in year

Amortisation - disposals

Workbook properties have been set up

[HELP! Altering fixed asset headings](#)

Heritage Assets

Cost - b/fwd
Cost - additions

[HELP! Allocating revaluation from other assets?](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

[HELP! Altering fixed asset headings](#)

Land and Buildings

Cost - b/fwd
Cost - additions

[HELP! Allocating revaluation to other assets](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

[HELP! Altering fixed asset headings](#)

Plant & Machinery

Cost - b/fwd
Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

[HELP! Altering fixed asset headings](#)

Motor Vehicles

Cost - b/fwd

Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

Listed investments

B/fwd
Additions
Unrealised gains (-)/ losses

If module 22 applies all pooled investments should be included here and analysed in notes

Disposals

Investment properties

B/fwd
Additions
Unrealised gains (-)/ losses
Disposals

[HELP! Altering fixed asset headings](#)

Other Unlisted Investments

B/fwd
Additions
Unrealised gains (-)/ losses
Write down under SORP 10.51 - non group as
Write down under SORP 10.51 - group underta
Disposals

[HELP! Altering fixed asset headings](#)

[ated the Tri](#)

Workbook properties have been set up

Investments in subsidiaries

B/fwd
Additions
Unrealised gains (-)/ losses
Disposals

Social investments

B/fwd
Additions
Unrealised gains (-)/ losses
Write down under SORP 10.50
Disposals

Stocks

Stocks

Debtors - due in less than one year

Trade debtors
Due from group undertakings
Prepayments and accrued income
Other debtors

Debtors - due in more than one year

Current asset investments

Cash on deposit - less than 3 months notice [ated the Tri](#)
Cash on deposit - more than 3 months notice
Investment properties held for sale
Investments in group undertakings held for sale
Listed investments
Other investments

Bank and cash balances

Bank balances in credit
Petty cash and floats

Creditors less than 1yr

Bank overdrafts
Bank loans
Accruals for grants payable
Payment received on account for contracts or
Deferred Income - Unrestricted & designated f
Deferred Income - Restricted funds
Deferred Income - Endowment funds
Finance lease and HP contracts
Trade creditors
Accruals
Due to group undertakings
Corporation tax
PAYE, NIC VAT and other taxes
Other creditors

Defined Benefit schemes - assets & liabilities

Defined benefit pension fund asset/liability - cu
Defined benefit pension fund asset/liability - ba

Defined contribution schemes - assets & liabilities

Workbook properties have been set up

	Defined contributions pension fund asset/liability
Creditors greater than 1yr	Bank loans Bank overdrafts Finance lease and HP contracts Accruals for grants payable Payment received on account for contracts or Deferred Income - Unrestricted & designated funds Deferred Income - Restricted funds Deferred Income - Endowment funds DO NOT USE - For future requirements Trade creditors Accruals Due to group undertakings Corporation tax PAYE, NIC VAT and other taxes Defined benefit pension fund asset/liability - over Defined contributions pension fund asset/liability Other creditors

Charitable provisions and funding commitments	Opening balances Provisions and commitments made in the year Amounts charged against the provisions and commitments in the year Reversals of unused amounts in the year
--	--

Deferred tax	B/fwd Charged to the p/l account
---------------------	-------------------------------------

Funds of the charity

Unanalysed funds bt fwd	
Unanalysed surplus/deficit from prior period £-16106.12	

Share Capital	
<i>Called up share capital</i>	B/fwd Shares issued Shares redeemed

Share premium	B/fwd On shares issued Expenses of issue
----------------------	--

Unrestricted and designated funds	
<i>Unrestricted funds - Revenue</i>	Bt fwd from prior period Transfers in - credit - out debit (Surplus)/Deficit
<i>Designated Revenue Funds</i>	Bt fwd from prior period Transfers in - credit - out debit
<i>Designated Fixed Asset Funds</i>	Bt fwd from prior period Transfers in - credit - out debit
<i>Unrestricted Revaluation Reserve</i>	Bt fwd from prior period Transfers in - credit - out debit Revaluation surpluses/deficits in the year

Workbook properties have been set up

Restricted funds

Restricted Revenue Funds

Bt fwd from prior period
Transfers in - credit - out debit
(Surplus)/Deficit

Restricted Fixed Asset Funds

Bt fwd from prior period
Transfers in - credit - out debit

Restricted Revaluation Reserve

Bt fwd from prior period
Transfers in - credit - out debit
Revaluation surpluses/deficits in the year

Pension reserve - unrestricted

Bt fwd from prior period
Debits charged to funds
Credits - credited to funds

Totals (all should be zero)

After entering the trial balance, check it balances by clicking the VT '123'

If you have correctly entered the Trial Balance, click the link below, to tal

[Return to 'Home - step summary'](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

[Return to top of TB](#)

[Goto TB - income](#)

[Goto TB - gains](#)

[Goto TB - expenses](#)

[Goto TB - Balance sheet](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

Workbook properties have been set up

Brixton Mosque and Islamic Cultural Centre for the year ended 31 March 2024

Overall HELP file see - [HELP! How do you approach entering the TB?](#)

All entries in all columns require **debits** to be entered as **positive** and **credits** to be entered w

You should only **enter** data in **blue** shaded cells, whether these are numbers or text. All yellow disclosure **purposes**. There is a wealth of information and tips in the HELP files.

Explanatory HELP files on how you enter data are shown throughout the Trial Balance

Income of the charity

[HELP! ACTIVITY BASED ACCOUNTS](#)

[HELP! NON ACTIVITY BASED ACCOUNTS](#)

[HELP! CHANGING TB SUBHEADINGS](#)

[HELP! FURTHER ANALYSIS OF SUBHEADINGS](#)

OFA Line heading A1

Donations & Legacies

[HELP! INCOME RECOGNITION RULES](#)

[HELP! A1 Income from donations and legacies](#)

You can only alter blue shaded descriptions

[HELP! Donations and gifts](#)

[HELP! Legacies](#)

[HELP! Amending headings - yellow cells](#)

[HELP! Members subs as donations](#)

[HELP! Sponsorship](#)

[HELP! Donated goods and services](#)

[HELP! Capital grants](#)

[HELP! Amending headings - blue cells](#)

[HELP! Taxation and VAT - SOFA A1](#)

1	Donations and gifts from individuals	mounting t
2	Legacies receivable	s required i
3	Revenue grants from government and public bodies	s required i
4	Revenue grants and donations from non public bodies	s required i
5	Membership subscriptions as donations	
6	Sponsorship	s required i
7	Donated goods and services	s required i
8	Capital grants from government and public bodies	s required i
9	Capital grants from non public bodies	s required i
10	Spare heading- replace with text -may require detailed analysis	s required i
11	Spare heading- replace with text -may require detailed analysis	s required i

OFA line heading A2

Income from charitable activities

Subheadings are more fully described in SORP 4.27 to 4.43

Line heading A2 (a)

Primary purpose and ancillary trading

[HELP! Primary purpose and ancillary trading](#)

You can alter any of these descriptions

[HELP! Amending headings - blue cells](#)

1	Sale of goods and services in accordance with the charity's objects
2	Residential care fees
3	Admission fees- Exhibitions and galleries

Workbook properties have been set up

4	Ticket Sales	
5	Commission Received - charitable activities	
6	Ancillary trading in support of charitable objects	
7	Ancillary trading in support of primary purpose trading	
8	Sales of goods and services made or provided by beneficiaries	al Balance e
9	Letting of property for charitable purposes	
10	Management fees and charges received	
11	Membership subscriptions in return for services	
12	Spare heading- replace with text	
13	Spare heading- replace with text	

HELP! [Taxation and VAT - SOFA A2a](#)

ine heading A2 (b)

Charitable income from funders

HELP! [Income from funders - Subheadings](#)

HELP! [Amending headings - yellow cells](#)

You can *only* alter blue shaded descriptions

HELP! [Charitable income from funders](#)

1	Contractual payments from public bodies to fund charitable activities	s required i
2	Performance related grants from public bodies to fund charitable activities	s required i
3	Contractual payments from non public bodies to fund charitable activities	s required i
4	Performance related grants from non public bodies to fund charitable activities	s required i
5	Spare heading- to be analysed - replace with text	s required i
6	Spare heading 1 broad heading with no analysis- replace with text	
7	Spare heading 2- broad heading with no analysis -replace with text	

HELP! [Amending headings - blue cells](#)

HELP! [Taxation and VAT - SOFA A2b](#)

ine heading A3

Income from other, non charitable, trad

HELP! [Income from other trading activities](#)

ubheadings are more fully described in SORP 4.27 to 4.43

al Balance e

You can alter any of these descriptions, ex

HELP! [Fundraising trading](#)

HELP! [Fundraising events](#)

HELP! [Non primary purpose trading](#)

HELP! [Non charitable trading](#)

HELP! [Non charitable commission](#)

HELP! [Sale of donated goods](#)

HELP! [Trading by subsidiaries](#)

1	Trading activities to raise funds for the charity
2	Income from fundraising events
3	Income from fundraising events
4	Non-charitable trading activities
5	Commission received - non charitable activities
6	Income from the sale of donated goods
7	Non-charitable trading activities of subsidiary entities

Workbook properties have been set up

HELP! [Membership subscriptions - for goods and services - not as donations](#)

HELP! [Income from letting and licensing](#)

HELP! [Sponsorship for benefits](#)

HELP! [Salaries recharged to other organisations](#)

HELP! [Sale of bought in goods](#)

HELP! [Amending headings - blue cells](#)

- 8 Membership subscriptions and sponsorships as, a payment for goods or services
- 9 Income from letting and licensing of property for non charitable purposes
- 10 Sponsorships and social lotteries which cannot be considered pure donations
- 11 Salaries recharged to other organisations
- 12 Sale of bought in goods
- 13 Spare heading- replace with text

Investment income heading A4

HELP! [Income from investments](#)

Investment income

HELP! [Complying with the SORP - Investment](#)

Subheadings are more fully described in SORP 4.27 to 4.43

HELP! [Amending headings - blue cells](#)

HELP! [Amending headings - yellow cells](#)

HELP! [Bank interest](#)

HELP! [Other interest](#)

HELP! [Taxation and VAT - SOFA A4](#)

You can only alter blue shaded descriptions

- 1 Property Rental Income
- 2 Dividend Income
- 3 Bank Interest Receivable
- 4 Non Bank interest receivable
- 5 Other Investment Income
- 6 Spare heading- replace with text
- 7 Spare heading- replace with text
- 8 Spare heading- replace with text

Other income heading A5

HELP! [Other income](#)

Subheadings are more fully described in SORP 4.27 to 4.43

HELP! [What should be in this section](#)

Gains and Losses

You can only alter blue shaded descriptions

HELP! [Gains/losses on fixed assets](#)

HELP! [Gains/losses on social investments](#)

HELP! [Gains/losses on heritage assets](#)

ONLY use this spare row to enter gains and losses ONLY

- 1 Realised losses on disposals of tangible fixed assets held for the charity's own use
- 2 Realised losses on disposals of social investments which are programme related
- 3 Realised losses on disposals of heritage assets
- 4 Realised losses on the disposal of intangible assets
- 5 Spare heading for realised gains and losses- replace with text

Other

HELP! [Amending headings - yellow cells](#)

HELP! [Amending headings - blue cells](#)

For further help for these three rows, see SORP module 20

HELP! [Insurance claims](#)

- 6 Royalties from the exploitation of intellectual property rights
- 7 Sundry other income
- 8 Conversion of endowment funds into income
- 9 Capital funds released to income funds from expendable endowment
- 10 Release of funds to income from the 'unapplied total return fund'
- 11 Insurance claims - Revenue items

Workbook properties have been set up

DO NOT enter gains and losses in this row
- but other sundry income

12 Spare heading- replace with text

Gross income of the charity for year ended 31 March 2024 excluding items in section D

Line heading D1

Net revaluation gains/losses on assets incl

HELP! [Revaluation of fixed assets](#)

The requirements are more fully described in SORP 4.39 to 4.41 and Module 10

[al Balance c](#)

Enter Net revaluation gains/losses on assets including gains on heritage and intangible assets,
but excluding investment assets ,as an aggregate figure

Line heading D2

Net gains/Losses on Investment ass

HELP! [Changing the headings and descriptions in this section](#)

HELP! [Realised and unrealised gains on investment assets](#)

A) Realised Gains/ Losses are transferred to the relevant revenue funds

The requirements are more fully described in SORP 4.39 to 4.41

HELP! [Amending headings - yellow cells](#)

Listed investments
Investment properties
Other Unlisted Investments
Investments in subsidiaries

B) Unrealised gains on revaluation or write down are transferred to the cost of the rele

Listed investments - Unrealised
Social investments - Unrealised
Other Unlisted Investments - Unrealised
Investment properties - Unrealised
Investments in subsidiaries - Unrealised
Write down under SORP 10.51 - Social Invest
Write down under SORP 10.50 - Group undert
Write down under SORP 10.50 - Other Unliste

Do **NOT** enter **REALISED** gains or losses on Programme related investments - they should be
Mixed Motive investments should be included here

Line heading D3

Net actuarial gains on defined pension

HELP! [Net actuarial gains on defined pension benefit schemes](#)

The requirements are more fully described in SORP 4.39 to 4.416

[al Balance c](#)

Enter Net actuarial gains on defined pension benefit schemes as an aggregate figure

Line heading D3 (a)

Extraordinary items

HELP! [Extraordinary items](#)

The requirements are more fully described in SORP 4.16 to 4.18

Enter Extraordinary items as an aggregate figure

Line heading D3 (b)

Costs of fundamental reorganisation or

Workbook properties have been set up

HELP! [Costs of fundamental reorganisation etc](#)

he requirements are more fully described in SORP 4.16 to 4.18

Enter Costs of fundamental reorganisation or restructuring as an aggregate figure

Expenditure

HELP! [Allocating costs -how do entries appear in the accounts?](#)

Costs specifically attributable to activities:-

[al Balance c](#)

line heading B1

Costs of raising funds

Expenditure on raising funds and costs of investment management

HELP! [Amending headings - blue cells](#)

Agent's costs for fundraising

Commissions payable

Fundraising publicity & marketing

Cost of fundraising activities

Fundraising trading costs

HELP! [Amending headings - yellow cells](#)

Costs of non primary purpose trading

HELP! [Entering stock movement](#)

Movement in stock for non primary purpose trading

HELP! [Matching income and expenditure](#)

Investment management costs

Professional investment advice

Rent collection costs for non charitable property

Property repairs and maintenance for non charitable property

Marketing & advertising of fundraising

Costs of seeking donations, grants and legacies

Cost of operating membership scheme

Cost of operating social lotteries

Costs of staging fundraising events

Costs of charity shop selling goods

Gross wages and salaries - fundraising activities

Employers' NI - fundraising activities

HELP! [Defined benefit schemes](#)

Defined benefit pension costs - fundraising activities

HELP! [Defined contribution schemes](#)

Defined contribution pension costs - fundraising activities

Temporary Staff - fundraising activities

THIS ROW -Group consolidated accounts only

Costs of operating a trading company

Subcontracted fundraising

Spare fundraising costs 1

Spare fundraising costs 2

Spare fundraising costs 3

line heading B2

Expenditure on charitable activities

[al Balance c](#)

Expenditure on charitable activities

HELP! [What the SORP requires in this section](#)

Workbook properties have been set up

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

THIS ROW -Group consolidated accounts only

HELP! [Amending headings - blue cells](#)

Gross wages and salaries - charitable activities

Employers' NI - Charitable activities

Defined benefit pension costs - charitable activities

Defined contribution pension costs - charitable activities

Temporary Staff - Charitable Activities

Travel and Subsistence - Charitable Activities

Marketing and advertising of charitable services

Costs of negotiating charitable contracts and grants

Expenditure incurred by subsidiaries on charitable activities

Donations Paid

Zakah

Freelance Staff

Dawah

Madrasah

Spare charitable activity costs 6

Insurance Costs

Event

Expenditure on charitable activities - Grant making

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

Grants made to individuals

Grants made to organisations [Total Balance €](#)

Costs relating to the award of grants

Monitoring costs of grants awarded

Support cost related to grants awarded

Gross wages and salaries - grantmaking activities

Employers' NI - grantmaking activities

Defined benefit pension costs - grantmaking activities

Defined contribution pension costs - grantmaking activities

Temporary Staff - grantmaking activities

Spare grantmaking costs 1

Spare grantmaking costs 2

Spare grantmaking costs 3

Spare grantmaking costs 4

The blue cells in this row are only for company charities - you can ignore them

The yellow cells in this row are only for company charities- you can ignore them

Primary purpose and ancillary trading

HELP! [Amending headings - blue cells](#)

HELP! [Entering stock movement](#)

HELP! [Matching income and expenditure](#)

HELP! [Entering stock movement](#)

Cost of goods for primary purpose trading

Cost of goods for primary purpose trading [Total Balance €](#)

Cost of goods for primary purpose trading

Movement in stock for goods made by beneficiaries

Cost of charitable letting of non-investment property

Costs of income from public bodies for charitable trading

Costs of ancillary trading to benefit beneficiaries

Movement in stock for ancillary trading

HELP! [Entering stock movement](#)

Workbook properties have been set up

	Marketing and advertising of primary purpose trading
HELP! Amending headings - yellow cells	Gross wages and salaries - charitable trading activities
	Employers' NI - charitable trading activities
HELP! Defined benefit schemes	Defined benefit pension costs - charitable trading activities
HELP! Defined contribution schemes	Defined contribution pension costs - charitable trading activities
	Temporary Staff - charitable trading activities
	Spare primary purpose trading costs 1
	Spare primary purpose trading costs 2
	Spare primary purpose trading costs 3
	Spare primary purpose trading costs 4

Line heading B3 Governance costs

Governance costs- this category will be taken directly to the SOFA, without any activity analysis

Note - in order to arrive at the correct disclosures, all governance costs must be included in the SOFA, regardless of where they are allocated, they must be extracted from there and inserted here, as there will be no further allocation

HELP! Amending headings - yellow cells	Independent Examiner's fees
HELP! Matching income and expenditure	Auditor's fees
	Trustees' remuneration
	NIC on Trustees' remuneration
HELP! Defined benefit schemes	Trustees Defined benefit pension costs
HELP! Defined contribution schemes	Trustees Defined contribution pension costs
	Trustees' expenses
THIS ROW - For Northern Ireland only	Reporting Accountant fees
	Trustees' indemnity insurance
	Benefits paid to trustees
HELP! Amending headings - blue cells	Spare governance costs 1
	Spare governance costs 2
	Spare governance costs 3

Line heading B3 Other expenditure unrelated to fundraising

Other expenditure unrelated to fundraising or to charitable activities

Warning !! If expenditure in this category exceeds specified limits (either percentage of income or specified amount) it will be disallowed for tax purposes - so be very careful to be accurate in allocating expenses to this area. HMRC may challenge

THIS ROW -Group accounts only	Non charitable expenditure of trading subsidiaries
HELP! Amending headings - blue cells	Fines and penalties
HELP! Matching income and expenditure	Spare heading - other 1
	Spare heading - other 2
	Spare heading - other 3
	Spare heading - other 4
	Spare heading - other 5
HELP! Ex Gratia payments	Ex Gratia payments

Other items of expenditure which will require allocation to activities

Allocation specific support costs requiring allocation

Workbook properties have been set up

Employee costs not included in direct costs

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Amending headings - blue cells](#)

Cost of salaries recharged to other organisation

Employers' NI - Recharged salaries

Defined benefits pension costs - recharged employer's NI

Defined contribution pension costs - recharged employer's NI

Salaries - Administrative staff

Defined benefit pension cost - administrative staff

Defined contribution pension cost - administrative staff

Employers' NI - Administrative staff

Temporary staff and recruitment

Other salaries

Employer's NI - Other salaries

Defined benefit pension costs - Other salaries

Defined contribution pension costs - Other salaries

Training and welfare - staff

Payroll fees and charges

Travel and subsistence - staff

Redundancy payments

Compensation payments

Recruitment expenses

Child care for staff

Child care for staff

Entertaining

Employees' liability insurance

Homeworker's allowance - staff

Employment spare (1)

Subcontractors

Volunteer costs

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Volunteers' expenses

Child Care for volunteers

Training and welfare - volunteers

Travel and subsistence - volunteers

Motor expenses - volunteers

Homeworkers' allowance - volunteers

Volunteers' costs - spare 1

Volunteers' costs - spare 2

Premises Expenses

This row is for operating leases only

Rent payable under operating leases

This row is for NON operating leases

Licence fees payable

HELP! [Amending headings - blue cells](#)

Service charges payable

HELP! [Matching income and expenditure](#)

Rates and water charges

These are NOT operating leases

Room Hire

HELP! [Amending headings - yellow cells](#)

Light heat and power

Workbook properties have been set up

Cleaning and waste management
Premises repairs, renewals and maintenance
Premises repairs, renewals and maintenance
Property insurance
Premises spare (1)
Premises spare (2)

Administrative overheads

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Telephone, fax and internet
Postage al Balance €
Stationery and printing
Courier Services
Information and publications
Subscriptions to periodicals
Membership subscriptions
Equipment expenses
Hire of equipment
Software licences and expenses
Health and safety costs
Advertising and marketing
Liability and contents insurance
Sundry expenses
Courier services
Information and publications
Equipment, repairs, expenses and maintenance
PAT tests
Resource costs
Licences & Permits
Admin costs spare (1)
Admin costs spare (2)
Admin costs spare (3)

Professional fees paid to the Auditor or Independent Examiner in addition to audit and

HELP! [Amending headings - yellow cells](#)

Assurance -Non audit or examination
Fees paid to the examiner's firm al Balance €
Tax advisory fees
Other financial services

Professional fees paid to advisors other than the auditor or examiner

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Accountancy fees other than examination or audit fees
Tax advice
Legal fees
Consultancy fees
Management fees
Other legal and professional
Legal and professional spare (1)

Workbook properties have been set up

Legal and professional spare (2)

Financial costs

HELP! [How to enter bank charges](#)

HELP! [Amending headings - blue cells](#)

HELP! [How to enter interest in these rows](#)

Bank charges

Bank charges

Hire Purchase interest

Loan interest

Bank interest payable

al Balance e

Depreciation and amortisation

HELP! [How to enter depn and amortisation](#)

The headings in this section can be altered in the Balance Sheet section of the TB

Intangible Fixed Assets - Amortisation

Heritage Assets - Depreciation

Land and Buildings - Depreciation

Plant & Machinery - Depreciation

Motor Vehicles - Depreciation

This row is not included in the TB totals, as the individual rows above are included in the totals

Depreciation & Amortisation in total for the

Charitable provisions and funding commitments- See SORP 7.39

HELP! [Provisions, commitments etc](#)

Provisions and commitments made in the year

Amounts charged against the provisions and commitments in the year

HELP! [Amending headings - yellow cells](#)

Reversals of unused amounts in the year

Taxation - most of this section may not apply to many charities - this cat

Do not amend headings in this section as they are used for disclosures

al Balance e

HELP! [Amending headings - yellow cells](#)

HELP! [Corporation tax](#)

HELP! [Deferred Tax](#)

HELP! [Income tax](#)

HELP! [VAT flat rate](#)

Corporation tax

Corporation tax - prior year adjustments

Deferred tax

Income tax payable

Loss on VAT flat rate scheme

Retained (surplus)/deficit

Balance Sheet of the Charity

HELP! [Altering fixed asset headings](#)

Intangible Fixed Assets

Cost - b/fwd

Cost - additions

Cost - disposals

Amortisation - b/fwd

Amortisation - provided in year

Amortisation - disposals

al Balance e

Workbook properties have been set up

[HELP! Altering fixed asset headings](#)

Heritage Assets

Cost - b/fwd
Cost - additions

[HELP! Allocating revaluation from other assets?](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

[HELP! Altering fixed asset headings](#)

Land and Buildings

Cost - b/fwd
Cost - additions

[HELP! Allocating revaluation to other assets](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

[HELP! Altering fixed asset headings](#)

Plant & Machinery

Cost - b/fwd
Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

[HELP! Altering fixed asset headings](#)

Motor Vehicles

Cost - b/fwd

Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

Listed investments

B/fwd
Additions
Unrealised gains (-)/ losses

If module 22 applies all pooled investments should be included here and analysed in notes

Disposals

Investment properties

B/fwd
Additions
Unrealised gains (-)/ losses
Disposals

[al Balance €](#)

[HELP! Altering fixed asset headings](#)

Other Unlisted Investments

B/fwd
Additions
Unrealised gains (-)/ losses
Write down under SORP 10.51 - non group as
Write down under SORP 10.51 - group underta
Disposals

[HELP! Altering fixed asset headings](#)

Workbook properties have been set up

Investments in subsidiaries

B/fwd
Additions
Unrealised gains (-)/ losses
Disposals

Social investments

B/fwd
Additions
Unrealised gains (-)/ losses
Write down under SORP 10.50
Disposals

Stocks

Stocks

Debtors - due in less than one year

Trade debtors
Due from group undertakings
Prepayments and accrued income
Other debtors

Debtors - due in more than one year

Current asset investments

Cash on deposit - less than 3 months notice [al Balance e](#)
Cash on deposit - more than 3 months notice
Investment properties held for sale
Investments in group undertakings held for sale
Listed investments
Other investments

Bank and cash balances

Bank balances in credit
Petty cash and floats

Creditors less than 1yr

Bank overdrafts
Bank loans
Accruals for grants payable
Payment received on account for contracts or
Deferred Income - Unrestricted & designated f
Deferred Income - Restricted funds
Deferred Income - Endowment funds
Finance lease and HP contracts
Trade creditors
Accruals
Due to group undertakings
Corporation tax
PAYE, NIC VAT and other taxes
Other creditors

Defined Benefit schemes - assets & liabilities

Defined benefit pension fund asset/liability - cu
Defined benefit pension fund asset/liability - ba

Defined contribution schemes - assets & liabilities

Workbook properties have been set up

	Defined contributions pension fund asset/liability	
Creditors greater than 1yr	Bank loans	
	Bank overdrafts	
	Finance lease and HP contracts	
	Accruals for grants payable	
	Payment received on account for contracts or	
	Deferred Income - Unrestricted & designated funds	al Balance c
	Deferred Income - Restricted funds	
	Deferred Income - Endowment funds	
	DO NOT USE - For future requirements	
	Trade creditors	
	Accruals	
	Due to group undertakings	
	Corporation tax	
	PAYE, NIC VAT and other taxes	
	Defined benefit pension fund asset/liability - over	
	Defined contributions pension fund asset/liability	
	Other creditors	

Charitable provisions and funding commitments	Opening balances	
	Provisions and commitments made in the year	
Amounts charged against the provisions and commitments in the year		
	Reversals of unused amounts in the year	

Deferred tax	B/fwd	
	Charged to the p/l account	

Funds of the charity

Unanalysed funds bt fwd

Unanalysed surplus/deficit from prior period £-16106.12

Share Capital

<i>Called up share capital</i>	B/fwd	
	Shares issued	
	Shares redeemed	

Share premium

B/fwd	
On shares issued	
Expenses of issue	

Unrestricted and designated funds

<i>Unrestricted funds - Revenue</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
	(Surplus)/Deficit	
<i>Designated Revenue Funds</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
<i>Designated Fixed Asset Funds</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
<i>Unrestricted Revaluation Reserve</i>	Bt fwd from prior period	
	Transfers in - credit - out debit	
	Revaluation surpluses/deficits in the year	

Workbook properties have been set up

Restricted funds

Restricted Revenue Funds

Bt fwd from prior period
Transfers in - credit - out debit
(Surplus)/Deficit

Restricted Fixed Asset Funds

Bt fwd from prior period
Transfers in - credit - out debit

Restricted Revaluation Reserve

Bt fwd from prior period
Transfers in - credit - out debit
Revaluation surpluses/deficits in the year

Pension reserve - unrestricted

Bt fwd from prior period
Debits charged to funds
Credits - credited to funds

Totals (all should be zero)

[Trial Balance e](#)

After entering the trial balance, check it balances by clicking the VT '123'

If you have correctly entered the Trial Balance, click the link below, to tal

[Return to 'Home - step summary'](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

[Return to top of TB](#)

[Goto TB - income](#)

[Goto TB - gains](#)

[Goto TB - expenses](#)

[Goto TB - Balance sheet](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

Workbook properties have been set up

Brixton Mosque and Islamic Cultural Centre for the year ended 31 March 2024

Overall HELP file see - [HELP! How do you approach entering the TB?](#)

All entries in all columns require **debits** to be entered as **positive** and **credits** to be entered w

You should only **enter** data in **blue** shaded cells, whether these are numbers or text. All yellow disclosure **purposes**. There is a wealth of information and tips in the HELP files.

Explanatory HELP files on how you enter data are shown throughout the Trial Balance

Income of the charity

[HELP! ACTIVITY BASED ACCOUNTS](#)

[HELP! NON ACTIVITY BASED ACCOUNTS](#)

[HELP! CHANGING TB SUBHEADINGS](#)

[HELP! FURTHER ANALYSIS OF SUBHEADINGS](#)

OFA Line heading A1

Donations & Legacies

[HELP! INCOME RECOGNITION RULES](#)

[HELP! A1 Income from donations and legacies](#)

You can only alter blue shaded descriptions

[HELP! Donations and gifts](#)

[HELP! Legacies](#)

[HELP! Amending headings - yellow cells](#)

[HELP! Members subs as donations](#)

[HELP! Sponsorship](#)

[HELP! Donated goods and services](#)

[HELP! Capital grants](#)

[HELP! Amending headings - blue cells](#)

[HELP! Taxation and VAT - SOFA A1](#)

1	Donations and gifts from individuals	to £ 326443
2	Legacies receivable	n STEP 25
3	Revenue grants from government and public bodies	n STEP 25
4	Revenue grants and donations from non public bodies	n STEP 25
5	Membership subscriptions as donations	
6	Sponsorship	n STEP 25
7	Donated goods and services	n STEP 25
8	Capital grants from government and public bodies	n STEP 25
9	Capital grants from non public bodies	n STEP 25
10	Spare heading- replace with text -may require detailed analysis	n STEP 25
11	Spare heading- replace with text -may require detailed analysis	n STEP 25

OFA line heading A2

Income from charitable activities

Subheadings are more fully described in SORP 4.27 to 4.43

Line heading A2 (a)

Primary purpose and ancillary trading

[HELP! Primary purpose and ancillary trading](#)

You can alter any of these descriptions

[HELP! Amending headings - blue cells](#)

1	Sale of goods and services in accordance with the charity's objects
2	Residential care fees
3	Admission fees- Exhibitions and galleries

Workbook properties have been set up

- | | | |
|----|---|-------|
| 4 | Ticket Sales | |
| 5 | Commission Received - charitable activities | |
| 6 | Ancillary trading in support of charitable objects | |
| 7 | Ancillary trading in support of primary purpose trading | |
| 8 | Sales of goods and services made or provided by beneficiaries | entry |
| 9 | Letting of property for charitable purposes | |
| 10 | Management fees and charges received | |
| 11 | Membership subscriptions in return for services | |
| 12 | Spare heading- replace with text | |
| 13 | Spare heading- replace with text | |

HELP! [Taxation and VAT - SOFA A2a](#)

ine heading A2 (b)

Charitable income from funders

HELP! [Income from funders - Subheadings](#)

HELP! [Amending headings - yellow cells](#)

You can *only* alter blue shaded descriptions

HELP! [Charitable income from funders](#)

- | | | |
|---|---|-----------|
| 1 | Contractual payments from public bodies to fund charitable activities | n STEP 25 |
| 2 | Performance related grants from public bodies to fund charitable activities | n STEP 25 |
| 3 | Contractual payments from non public bodies to fund charitable activities | n STEP 25 |
| 4 | Performance related grants from non public bodies to fund charitable activities | n STEP 25 |
| 5 | Spare heading- to be analysed - replace with text | n STEP 25 |
| 6 | Spare heading 1 broad heading with no analysis- replace with text | |
| 7 | Spare heading 2- broad heading with no analysis -replace with text | |

HELP! [Amending headings - blue cells](#)

HELP! [Taxation and VAT - SOFA A2b](#)

ine heading A3

Income from other, non charitable, trading

HELP! [Income from other trading activities](#)

ubheadings are more fully described in SORP 4.27 to 4.43

entry

You can alter any of these descriptions, except

HELP! [Fundraising trading](#)

HELP! [Fundraising events](#)

HELP! [Non primary purpose trading](#)

HELP! [Non charitable trading](#)

HELP! [Non charitable commission](#)

HELP! [Sale of donated goods](#)

HELP! [Trading by subsidiaries](#)

- | | |
|---|--|
| 1 | Trading activities to raise funds for the charity |
| 2 | Income from fundraising events |
| 3 | Income from fundraising events |
| 4 | Non-charitable trading activities |
| 5 | Commission received - non charitable activities |
| 6 | Income from the sale of donated goods |
| 7 | Non-charitable trading activities of subsidiary entities |

Workbook properties have been set up

HELP! [Membership subscriptions - for goods and services - not as donations](#)

HELP! [Income from letting and licensing](#)

HELP! [Sponsorship for benefits](#)

HELP! [Salaries recharged to other organisations](#)

HELP! [Sale of bought in goods](#)

HELP! [Amending headings - blue cells](#)

- 8 Membership subscriptions and sponsorships as, a payment for goods or services
- 9 Income from letting and licensing of property for non charitable purposes
- 10 Sponsorships and social lotteries which cannot be considered pure donations
- 11 Salaries recharged to other organisations
- 12 Sale of bought in goods
- 13 Spare heading- replace with text

ine heading A4

Investment income

HELP! [Income from investments](#)

HELP! [Complying with the SORP - Investment](#)

Subheadings are more fully described in SORP 4.27 to 4.43

You can only alter blue shaded descriptions

HELP! [Amending headings - blue cells](#)

- 1 Property Rental Income
- 2 Dividend Income

HELP! [Amending headings - yellow cells](#)

HELP! [Bank interest](#)

HELP! [Other interest](#)

- 3 Bank Interest Receivable
- 4 Non Bank interest receivable

HELP! [Taxation and VAT - SOFA A4](#)

- 5 Other Investment Income
- 6 Spare heading- replace with text
- 7 Spare heading- replace with text
- 8 Spare heading- replace with text

ine heading A5

Other income

HELP! [Other income](#)

Subheadings are more fully described in SORP 4.27 to 4.43

HELP! [What should be in this section](#)

Gains and Losses

You can only alter blue shaded descriptions

HELP! [Gains/losses on fixed assets](#)

HELP! [Gains/losses on social investments](#)

HELP! [Gains/losses on heritage assets](#)

- 1 Realised losses on disposals of tangible fixed assets held for the charity's own use
- 2 Realised losses on disposals of social investments which are programme related
- 3 Realised losses on disposals of heritage assets
- 4 Realised losses on the disposal of intangible assets
- 5 Spare heading for realised gains and losses- replace with text

ONLY use this spare row to enter gains and losses ONLY

Other

HELP! [Amending headings - yellow cells](#)

HELP! [Amending headings - blue cells](#)

- 6 Royalties from the exploitation of intellectual property rights
- 7 Sundry other income
- 8 Conversion of endowment funds into income
- 9 Capital funds released to income funds from expendable endowment
- 10 Release of funds to income from the 'unapplied total return fund'
- 11 Insurance claims - Revenue items

For further help for these three rows, see SORP module 20

HELP! [Insurance claims](#)

Workbook properties have been set up

DO NOT enter gains and losses in this row
- but other sundry income

12 Spare heading- replace with text

Gross income of the charity for year ended 31 March 2024 excluding items in section D

Line heading D1

Net revaluation gains/losses on assets incl

HELP! [Revaluation of fixed assets](#)

The requirements are more fully described in SORP 4.39 to 4.41 and Module 10

[entry](#)

Enter Net revaluation gains/losses on assets including gains on heritage and intangible assets, but excluding investment assets, as an aggregate figure

Line heading D2

Net gains/Losses on Investment ass

HELP! [Changing the headings and descriptions in this section](#)

HELP! [Realised and unrealised gains on investment assets](#)

A) Realised Gains/ Losses are transferred to the relevant revenue funds

The requirements are more fully described in SORP 4.39 to 4.41

HELP! [Amending headings - yellow cells](#)

Listed investments
Investment properties
Other Unlisted Investments
Investments in subsidiaries

B) Unrealised gains on revaluation or write down are transferred to the cost of the rele

Listed investments - Unrealised
Social investments - Unrealised
Other Unlisted Investments - Unrealised
Investment properties - Unrealised
Investments in subsidiaries - Unrealised
Write down under SORP 10.51 - Social Invest
Write down under SORP 10.50 - Group undert
Write down under SORP 10.50 - Other Unliste

Do **NOT** enter **REALISED** gains or losses on Programme related investments - they should be
Mixed Motive investments should be included here

Line heading D3

Net actuarial gains on defined pension

HELP! [Net actuarial gains on defined pension benefit schemes](#)

The requirements are more fully described in SORP 4.39 to 4.416

[entry](#)

Enter Net actuarial gains on defined pension benefit schemes as an aggregate figure

Line heading D3 (a)

Extraordinary items

HELP! [Extraordinary items](#)

The requirements are more fully described in SORP 4.16 to 4.18

Enter Extraordinary items as an aggregate figure

Line heading D3 (b)

Costs of fundamental reorganisation or

Workbook properties have been set up

HELP! [Costs of fundamental reorganisation etc](#)

he requirements are more fully described in SORP 4.16 to 4.18

Enter Costs of fundamental reorganisation or restructuring as an aggregate figure

Expenditure

HELP! [Allocating costs -how do entries appear in the accounts?](#)

Costs specifically attributable to activities:-

[entry](#)

line heading B1

Costs of raising funds

Expenditure on raising funds and costs of investment management

HELP! [Amending headings - blue cells](#)

Agent's costs for fundraising

Commissions payable

Fundraising publicity & marketing

Cost of fundraising activities

Fundraising trading costs

HELP! [Amending headings - yellow cells](#)

Costs of non primary purpose trading

HELP! [Entering stock movement](#)

Movement in stock for non primary purpose trading

HELP! [Matching income and expenditure](#)

Investment management costs

Professional investment advice

Rent collection costs for non charitable property

Property repairs and maintenance for non charitable property

Marketing & advertising of fundraising

Costs of seeking donations, grants and legacies

Cost of operating membership scheme

Cost of operating social lotteries

Costs of staging fundraising events

Costs of charity shop selling goods

Gross wages and salaries - fundraising activities

Employers' NI - fundraising activities

HELP! [Defined benefit schemes](#)

Defined benefit pension costs - fundraising activities

HELP! [Defined contribution schemes](#)

Defined contribution pension costs - fundraising activities

Temporary Staff - fundraising activities

THIS ROW -Group consolidated accounts only

Costs of operating a trading company

Subcontracted fundraising

Spare fundraising costs 1

Spare fundraising costs 2

Spare fundraising costs 3

line heading B2

Expenditure on charitable activities

[entry](#)

Expenditure on charitable activities

HELP! [What the SORP requires in this section](#)

Workbook properties have been set up

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

THIS ROW -Group consolidated accounts only

HELP! [Amending headings - blue cells](#)

Gross wages and salaries - charitable activities

Employers' NI - Charitable activities

Defined benefit pension costs - charitable activities

Defined contribution pension costs - charitable activities

Temporary Staff - Charitable Activities

Travel and Subsistence - Charitable Activities

Marketing and advertising of charitable services

Costs of negotiating charitable contracts and grants

Expenditure incurred by subsidiaries on charitable activities

Donations Paid

Zakah

Freelance Staff

Dawah

Madrasah

Spare charitable activity costs 6

Insurance Costs

Event

Expenditure on charitable activities - Grant making

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

Grants made to individuals

Grants made to organisations [entry](#)

Costs relating to the award of grants

Monitoring costs of grants awarded

Support cost related to grants awarded

Gross wages and salaries - grantmaking activities

Employers' NI - grantmaking activities

Defined benefit pension costs - grantmaking activities

Defined contribution pension costs - grantmaking activities

Temporary Staff - grantmaking activities

Spare grantmaking costs 1

Spare grantmaking costs 2

Spare grantmaking costs 3

Spare grantmaking costs 4

The blue cells in this row are only for company charities - you can ignore them

The yellow cells in this row are only for company charities- you can ignore them

Primary purpose and ancillary trading

HELP! [Amending headings - blue cells](#)

HELP! [Entering stock movement](#)

HELP! [Matching income and expenditure](#)

HELP! [Entering stock movement](#)

Cost of goods for primary purpose trading

Cost of goods for primary purpose trading [entry](#)

Cost of goods for primary purpose trading

Movement in stock for goods made by beneficiaries

Cost of charitable letting of non-investment property

Costs of income from public bodies for charitable trading

Costs of ancillary trading to benefit beneficiaries

HELP! [Entering stock movement](#)

Movement in stock for ancillary trading

Workbook properties have been set up

	Marketing and advertising of primary purpose trading
HELP! Amending headings - yellow cells	Gross wages and salaries - charitable trading activities
	Employers' NI - charitable trading activities
HELP! Defined benefit schemes	Defined benefit pension costs - charitable trading activities
HELP! Defined contribution schemes	Defined contribution pension costs - charitable trading activities
	Temporary Staff - charitable trading activities
	Spare primary purpose trading costs 1
	Spare primary purpose trading costs 2
	Spare primary purpose trading costs 3
	Spare primary purpose trading costs 4

Line heading B3 Governance costs

Governance costs- this category will be taken directly to the SOFA, without any activity analysis

Note - in order to arrive at the correct disclosures, all governance costs must be included in the SOFA, if they are not already included in the SOFA, they must be extracted from there and inserted here, as there will be no further allocation

HELP! Amending headings - yellow cells	Independent Examiner's fees
HELP! Matching income and expenditure	Auditor's fees
	Trustees' remuneration
	NIC on Trustees' remuneration
HELP! Defined benefit schemes	Trustees Defined benefit pension costs
HELP! Defined contribution schemes	Trustees Defined contribution pension costs
	Trustees' expenses
THIS ROW - For Northern Ireland only	Reporting Accountant fees
	Trustees' indemnity insurance
	Benefits paid to trustees
HELP! Amending headings - blue cells	Spare governance costs 1
	Spare governance costs 2
	Spare governance costs 3

Line heading B3 Other expenditure unrelated to fundraising

Other expenditure unrelated to fundraising or to charitable activities

Warning !! If expenditure in this category exceeds specified limits (either percentage of income or tax purposes - so be very careful to be accurate in allocating expenses to this area. HMRC may challenge)

THIS ROW -Group accounts only	Non charitable expenditure of trading subsidiaries
HELP! Amending headings - blue cells	Fines and penalties
HELP! Matching income and expenditure	Spare heading - other 1
	Spare heading - other 2
	Spare heading - other 3
	Spare heading - other 4
	Spare heading - other 5
HELP! Ex Gratia payments	Ex Gratia payments

Other items of expenditure which will require allocation to activities

Non specific support costs requiring allocation

Workbook properties have been set up

Employee costs not included in direct costs

HELP! [Amending headings - yellow cells](#)

HELP! [Matching income and expenditure](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Defined benefit schemes](#)

HELP! [Defined contribution schemes](#)

HELP! [Amending headings - blue cells](#)

Cost of salaries recharged to other organisation

Employers' NI - Recharged salaries

Defined benefits pension costs - recharged employer's NI

Defined contribution pension costs - recharged employer's NI

Salaries - Administrative staff

Defined benefit pension cost - administrative staff

Defined contribution pension cost - administrative staff

Employers' NI - Administrative staff

Temporary staff and recruitment

Other salaries

Employer's NI - Other salaries

Defined benefit pension costs - Other salaries

Defined contribution pension costs - Other salaries

Training and welfare - staff

Payroll fees and charges

Travel and subsistence - staff

Redundancy payments

Compensation payments

Recruitment expenses

Child care for staff

Child care for staff

Entertaining

Employees' liability insurance

Homeworker's allowance - staff

Employment spare (1)

Subcontractors

Volunteer costs

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Volunteers' expenses

Child Care for volunteers [entry](#)

Training and welfare - volunteers

Travel and subsistence - volunteers

Motor expenses - volunteers

Homeworkers' allowance - volunteers

Volunteers' costs - spare 1

Volunteers' costs - spare 2

Premises Expenses

This row is for operating leases only

Rent payable under operating leases

This row is for NON operating leases

Licence fees payable [entry](#)

HELP! [Amending headings - blue cells](#)

Service charges payable

HELP! [Matching income and expenditure](#)

Rates and water charges

These are NOT operating leases

Room Hire

HELP! [Amending headings - yellow cells](#)

Light heat and power

Workbook properties have been set up

Cleaning and waste management
Premises repairs, renewals and maintenance
Premises repairs, renewals and maintenance
Property insurance
Premises spare (1)
Premises spare (2)

Administrative overheads

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Telephone, fax and internet
Postage
Stationery and printing
Courier Services
Information and publications
Subscriptions to periodicals
Membership subscriptions
Equipment expenses
Hire of equipment
Software licences and expenses
Health and safety costs
Advertising and marketing
Liability and contents insurance
Sundry expenses
Courier services
Information and publications
Equipment, repairs, expenses and maintenance
PAT tests
Resource costs
Licences & Permits
Admin costs spare (1)
Admin costs spare (2)
Admin costs spare (3)

Professional fees paid to the Auditor or Independent Examiner in addition to audit and

HELP! [Amending headings - yellow cells](#)

Assurance -Non audit or examination
Fees paid to the examiner's firm
Tax advisory fees
Other financial services

Professional fees paid to advisors other than the auditor or examiner

HELP! [Amending headings - blue cells](#)

HELP! [Matching income and expenditure](#)

Accountancy fees other than examination or audit fees
Tax advice
Legal fees
Consultancy fees
Management fees
Other legal and professional
Legal and professional spare (1)

Workbook properties have been set up

Legal and professional spare (2)

Financial costs

HELP! [How to enter bank charges](#)

HELP! [Amending headings - blue cells](#)

HELP! [How to enter interest in these rows](#)

Bank charges

Bank charges

Hire Purchase interest

Loan interest

Bank interest payable

Depreciation and amortisation

HELP! [How to enter depn and amortisation](#)

The headings in this section can be altered in the Balance Sheet section of the TB

Intangible Fixed Assets - Amortisation

Heritage Assets - Depreciation

Land and Buildings - Depreciation

Plant & Machinery - Depreciation

Motor Vehicles - Depreciation

This row is not included in the TB totals, as the individual rows above are included in the totals

Depreciation & Amortisation in total for the

Charitable provisions and funding commitments- See SORP 7.39

HELP! [Provisions, commitments etc](#)

Provisions and commitments made in the year

Amounts charged against the provisions and commitments in the year

HELP! [Amending headings - yellow cells](#)

Reversals of unused amounts in the year

Taxation - most of this section may not apply to many charities - this cat

Do not amend headings in this section as they are used for disclosures

HELP! [Amending headings - yellow cells](#)

HELP! [Corporation tax](#)

HELP! [Deferred Tax](#)

HELP! [Income tax](#)

HELP! [VAT flat rate](#)

Corporation tax

Corporation tax - prior year adjustments

Deferred tax

Income tax payable

Loss on VAT flat rate scheme

Retained (surplus)/deficit

Balance Sheet of the Charity

HELP! [Altering fixed asset headings](#)

Intangible Fixed Assets

Cost - b/fwd

Cost - additions

Cost - disposals

Amortisation - b/fwd

Amortisation - provided in year

Amortisation - disposals

Workbook properties have been set up

[HELP! Altering fixed asset headings](#)

Heritage Assets

Cost - b/fwd
Cost - additions

[HELP! Allocating revaluation from other assets?](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

[HELP! Altering fixed asset headings](#)

Land and Buildings

Cost - b/fwd
Cost - additions

[HELP! Allocating revaluation to other assets](#)

Revaluation in year
Cost - disposals
Depn - b/fwd
Depn - charge for the year
Depn - revaluation
Depn - disposals

[HELP! Altering fixed asset headings](#)

Plant & Machinery

Cost - b/fwd
Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

[HELP! Altering fixed asset headings](#)

Motor Vehicles

Cost - b/fwd

Cost - additions
Cost - disposals
Depn - b/fwd
Depn - provided in year
Depn - disposals

Listed investments

B/fwd
Additions
Unrealised gains (-)/ losses

If module 22 applies all pooled investments should be included here and analysed in notes

Disposals

Investment properties

B/fwd
Additions
Unrealised gains (-)/ losses
Disposals

[HELP! Altering fixed asset headings](#)

Other Unlisted Investments

B/fwd
Additions
Unrealised gains (-)/ losses
Write down under SORP 10.51 - non group as
Write down under SORP 10.51 - group underta
Disposals

[HELP! Altering fixed asset headings](#)

[entry](#)

Workbook properties have been set up

Investments in subsidiaries

B/fwd
Additions
Unrealised gains (-)/ losses
Disposals

Social investments

B/fwd
Additions
Unrealised gains (-)/ losses
Write down under SORP 10.50
Disposals

Stocks

Stocks

Debtors - due in less than one year

Trade debtors
Due from group undertakings
Prepayments and accrued income
Other debtors

Debtors - due in more than one year

Current asset investments

Cash on deposit - less than 3 months notice [entry](#)
Cash on deposit - more than 3 months notice
Investment properties held for sale
Investments in group undertakings held for sale
Listed investments
Other investments

Bank and cash balances

Bank balances in credit
Petty cash and floats

Creditors less than 1yr

Bank overdrafts
Bank loans
Accruals for grants payable
Payment received on account for contracts or [entry](#)
Deferred Income - Unrestricted & designated f
Deferred Income - Restricted funds
Deferred Income - Endowment funds
Finance lease and HP contracts
Trade creditors
Accruals
Due to group undertakings
Corporation tax
PAYE, NIC VAT and other taxes
Other creditors

Defined Benefit schemes - assets & liabilities

Defined benefit pension fund asset/liability - cu
Defined benefit pension fund asset/liability - ba

Defined contribution schemes - assets & liabilities

Workbook properties have been set up

	Defined contributions pension fund asset/liability
Creditors greater than 1yr	Bank loans
	Bank overdrafts
	Finance lease and HP contracts
	Accruals for grants payable
	Payment received on account for contracts or
	Deferred Income - Unrestricted & designated funds entry
	Deferred Income - Restricted funds
	Deferred Income - Endowment funds
	DO NOT USE - For future requirements
	Trade creditors
	Accruals
	Due to group undertakings
	Corporation tax
	PAYE, NIC VAT and other taxes
	Defined benefit pension fund asset/liability - over
	Defined contributions pension fund asset/liability
	Other creditors

Charitable provisions and funding commitments	Opening balances
	Provisions and commitments made in the year
Amounts charged against the provisions and commitments in the year	
	Reversals of unused amounts in the year

Deferred tax	B/fwd
	Charged to the p/l account

Funds of the charity

Unanalysed funds bt fwd

Unanalysed surplus/deficit from prior period £-16106.12

Share Capital

<i>Called up share capital</i>	B/fwd
	Shares issued
	Shares redeemed

Share premium

B/fwd
On shares issued
Expenses of issue

Unrestricted and designated funds

<i>Unrestricted funds - Revenue</i>	Bt fwd from prior period
	Transfers in - credit - out debit
	(Surplus)/Deficit
<i>Designated Revenue Funds</i>	Bt fwd from prior period
	Transfers in - credit - out debit
<i>Designated Fixed Asset Funds</i>	Bt fwd from prior period
	Transfers in - credit - out debit
<i>Unrestricted Revaluation Reserve</i>	Bt fwd from prior period
	Transfers in - credit - out debit
	Revaluation surpluses/deficits in the year

Workbook properties have been set up

Restricted funds

Restricted Revenue Funds

Bt fwd from prior period
Transfers in - credit - out debit
(Surplus)/Deficit

Restricted Fixed Asset Funds

Bt fwd from prior period
Transfers in - credit - out debit

Restricted Revaluation Reserve

Bt fwd from prior period
Transfers in - credit - out debit
Revaluation surpluses/deficits in the year

Pension reserve - unrestricted

Bt fwd from prior period
Debits charged to funds
Credits - credited to funds

Totals (all should be zero)

[entry](#)

After entering the trial balance, check it balances by clicking the VT '123'

If you have correctly entered the Trial Balance, click the link below, to tal

[Return to 'Home - step summary'](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

[Return to top of TB](#)

[Goto TB - income](#)

[Goto TB - gains](#)

[Goto TB - expenses](#)

[Goto TB - Balance sheet](#)

[Return to step 23 to confirm that you have completed the Trial Balance entry](#)

Workbook properties have been set up

Brixton Mosque and Islamic Cultural Centre for the year ended 31 March 2024

Overall HELP file see - [HELP! How do you approach entering the TB?](#)

All entries in all columns require **debits** to be entered as **positive** and **credits** to be entered w

You should only **enter** data in **blue** shaded cells, whether these are numbers or text. All yellow disclosure **purposes**. There is a wealth of information and tips in the HELP files.

Explanatory HELP files on how you enter data are shown throughout the Trial Balance

Income of the charity

[HELP! ACTIVITY BASED ACCOUNTS](#)

[HELP! NON ACTIVITY BASED ACCOUNTS](#)

[HELP! CHANGING TB SUBHEADINGS](#)

[HELP! FURTHER ANALYSIS OF SUBHEADINGS](#)

OFA Line heading A1

Donations & Legacies

[HELP! INCOME RECOGNITION RULES](#)

[HELP! A1 Income from donations and legacies](#)

You can only alter blue shaded descriptions

[HELP! Donations and gifts](#)

[HELP! Legacies](#)

[HELP! Amending headings - yellow cells](#)

[HELP! Members subs as donations](#)

[HELP! Sponsorship](#)

[HELP! Donated goods and services](#)

[HELP! Capital grants](#)

[HELP! Amending headings - blue cells](#)

[HELP! Taxation and VAT - SOFA A1](#)

- | | | |
|----|---|-----|
| 1 | Donations and gifts from individuals | 1.8 |
| 2 | Legacies receivable | |
| 3 | Revenue grants from government and public bodies | |
| 4 | Revenue grants and donations from non public bodies | |
| 5 | Membership subscriptions as donations | |
| 6 | Sponsorship | |
| 7 | Donated goods and services | |
| 8 | Capital grants from government and public bodies | |
| 9 | Capital grants from non public bodies | |
| 10 | Spare heading- replace with text -may require detailed analysis | |
| 11 | Spare heading- replace with text -may require detailed analysis | |

OFA line heading A2

Income from charitable activities

Subheadings are more fully described in SORP 4.27 to 4.43

Line heading A2 (a)

Primary purpose and ancillary trading

[HELP! Primary purpose and ancillary trading](#)

You can alter any of these descriptions

[HELP! Amending headings - blue cells](#)

- | | |
|---|---|
| 1 | Sale of goods and services in accordance with the charity's objects |
| 2 | Residential care fees |
| 3 | Admission fees- Exhibitions and galleries |

Workbook properties have been set up

- 4 Ticket Sales
- 5 Commission Received - charitable activities
- 6 Ancillary trading in support of charitable objects
- 7 Ancillary trading in support of primary purpose trading
- 8 Sales of goods and services made or provided by beneficiaries
- 9 Letting of property for charitable purposes
- 10 Management fees and charges received
- 11 Membership subscriptions in return for services
- 12 Spare heading- replace with text
- 13 Spare heading- replace with text

HELP! [Taxation and VAT - SOFA A2a](#)

ine heading A2 (b)

Charitable income from funders

HELP! [Income from funders - Subheadings](#)

HELP! [Amending headings - yellow cells](#)

You can *only* alter blue shaded descriptions

HELP! [Charitable income from funders](#)

- 1 Contractual payments from public bodies to fund charitable activities
- 2 Performance related grants from public bodies to fund charitable activities
- 3 Contractual payments from non public bodies to fund charitable activities
- 4 Performance related grants from non public bodies to fund charitable activities
- 5 Spare heading- to be analysed - replace with text
- 6 Spare heading 1 broad heading with no analysis- replace with text
- 7 Spare heading 2- broad heading with no analysis -replace with text

HELP! [Amending headings - blue cells](#)

HELP! [Taxation and VAT - SOFA A2b](#)

ine heading A3

Income from other, non charitable, trading

HELP! [Income from other trading activities](#)

Subheadings are more fully described in SORP 4.27 to 4.43

You can alter any of these descriptions, except

HELP! [Fundraising trading](#)

HELP! [Fundraising events](#)

HELP! [Non primary purpose trading](#)

HELP! [Non charitable trading](#)

HELP! [Non charitable commission](#)

HELP! [Sale of donated goods](#)

HELP! [Trading by subsidiaries](#)

- 1 Trading activities to raise funds for the charity
- 2 Income from fundraising events
- 3 Income from fundraising events
- 4 Non-charitable trading activities
- 5 Commission received - non charitable activities
- 6 Income from the sale of donated goods
- 7 Non-charitable trading activities of subsidiary entities

Brixton Mosque and Islamic Cultural Centre for the year ended 31 March 2024

VT Data entry [HELP! What is the Data Input Sheet?](#)

Applicable version of the Financial Reporting Standard 102

January 2015, as modified

Enter data in the blue spaces Enter numbers as + unless indicated. Do not enter data in yellow spaces

[HELP! What are data units?](#)

Units (eg £ or £000)

£

include trailing zeros if required

For figures to the nearest £, enter

On the basis of data entered, accounts will be in

1

For non Group Accounts, entries

Signing off details

[HELP! Why are these dates important?](#)

Approval date of the accounts by the board

Date - format '01/01/16'

1/29/2025

This MUST not be after

Date of signing on the audit/accountants report

Date - format '01/01/16'

1/29/2025

This MUST not be before

Person signing trustees' report:

Name of trustee

Abdul Aziz Henry

Name of trustee signing balance sheet

Abdul Aziz Henry

Auditor/Examiner/Accountant information

[HELP! Rules on disclosure](#)

Name of senior statutory auditor/Examiner/Accountant

MD Hussain - FCCA

LEAVE BLANK FOR EXAMINERS

Independent Examination

Type of firm (eg Chartered Accountants)

Chartered Certified Accountant

The above has to be the precise description that

Address of auditors/examiner/accountants

Address line 1

Unit 301

Address line 2

Lock Studios

City or town

7 Corsican Square

County or region

England

Postcode

E3 3YD

Accounts data

[HELP! Percentage of turnover outside UK](#)

Percentage of turnover outside UK

Current year

This period

This period

Detailed profit and I [HELP! Depn on finance leases](#)

£

depreciation of assets held under finance leases & HP

compensation to past trustees for loss of office

[HELP! Compensation to past trustees](#)

	<div></div>
	<div></div>
Number of trustees to whom benefits accrued under money purchase pension schemes	This period Number
HELP! Trustees' pension benefits	<div></div>
Freehold land & buildings if revalued amounts shown in trial balance:	This period £
<i>historical cost</i>	<div></div>
<i>cumulative depreciation based on cost</i>	<div></div>
HELP! Revaluation of land & buildings	
Net book value of plant and machinery included in fixed assets held under finance leases or HP contracts	£
HELP! NBV of assets under finance leases or HP	<div></div>
Net book value of assets funded by restricted funds and where the charity is required under the terms of the gift to hold the asset on an ongoing basis.	<div></div>
	£
Secured bank loans included in creditors	<div></div>

Page numbers for the accounts

If any pages do not apply, then enter zero '0', and they will be autohidden in

This should only be done at the very end of the assignment

All the page numbers will then be auto updated in any cross references

Trustees' Annual Report	1
Statement of Responsibilities	6
Independent Examiner's Report	9
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Statement of total recognised gains and losses	11
Movements in funds	14
Revaluation reserves	14
Revenue Funds	14
Fixed Asset funds	15
Income and Expenditure account	16
Summary of funds	16
Balance sheet	17
Cash flow statement	-
Notes to the accounts	19
VERY last page number of the accounts	28

Notes to the accounts The notes attached on pages 19 to 28 form an integral part of these a

Entering data not obtained from trial balance

defined by the Bulletin published in February 2016

- it will not usually be necessary to alter this setting for most accounts **DO NOT FORGET '£'**
For £, to the nearest £10, enter £0, nearest £100, enter £00, and to the nearest £1,000 enter £000
Any other than 1 will affect some data validation checks and generate spurious errors

[Return to Step 41](#) [Click to return to scrutiny reports](#) [Click to return to TAR](#)
the date of signing by the auditor/examiner/accountant [Click to return to TAR si](#)

the date of approval by the board [Click to return to scrutiny reports](#)

These two signatures (ie TAR and B/Sheet) are usually the same, but not necessarily
[Click to return to TAR signatures](#) [Click to return to Balance Sheet](#)

These two signatures (ie TAR and B/Sheet) are usually the same, but not necessarily

DO not delete this row - hidden validation data
This MUST be the name of an individual - An examiner can ONLY be an individual
firm or a practice or any organisation
[Click to return to scrutiny reports](#) [Click to return to TAR](#) [Return to St](#)

DO not delete this row - hidden validation data
This MUST be left blank for an examination - an examination CANNOT be conducted
by or on behalf of a firm

For an examination, enter the singular eg "Chartered Certified Accountant"
as it will appear in the accounts

If any row is not required, simply leave blank
If any row is not required, simply leave blank
If any row is not required, simply leave blank
If any row is not required, simply leave blank

Comparative

Prior period

Prior period

[Click to return to the related note](#)

[Go to Step 32](#)

£ **HELP!** [Compensation to past trustees](#)

[Click to return to the related note](#)

[Go to Step 32](#)

[Click to return to the related note](#)

Prior period
Number

[Click to return to the related note](#)

[Go to Step 32](#)

Prior period
£

[Click to return to the related note](#)

[Go to Step 32](#)

£

[Click to return to the related note](#)

[Go to Step 32](#)

[Click to return to the related note](#)

[Go to Step 32](#)

£

[Click to return to the related
note](#)

[Go to Step 32](#)

n the contents list

This is automatic - do not enter a number here

HELP! - [How do I insert page numbers?](#)

Therefore the last page of the audit/examiner's report

11

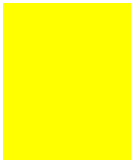
[Return to Step 41](#)

[Click to return to reports](#)

[Click to return to TAR](#)

ccounts.

This is automated - do not enter data on this row



before entry



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Charity Registration Number 1168959

Brixton Mosque and Islamic Cultural Centre

Report and Accounts

31 March 2024



Brixton Mosque and Islamic Cultural Centre

Report and accounts for the year ended 31 March 2024

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of Trustees' responsibilities	6
Independent Accountant's Report	9
<i>Funds Statements:-</i>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Statement of total recognised gains and losses	11
Movements in funds	14
Revaluation reserves	14
Revenue Funds	14
Fixed Asset funds	15
Income and Expenditure account	16
Summary of funds	16
Balance sheet	17
Notes to the accounts	19

Brixton Mosque and Islamic Cultural Centre

Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024.

Reference and administrative details

Brixton Mosque and Islamic Cultural Centre

The legal name of the charity is:- Brixton Mosque and Islamic Cultural Centre

The charity is also known by its operating name, Brixton Mosque and Islamic Cultural Centre

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1168959

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

1 Gresham Road

Brixton, London

United Kingdom, SW9 7PH

Telephone: 020 7735 9967 Email Address info@brixtonmasjid.co.uk Web address: brixtonmasjid.co.uk

The Trustees in office on the date the report was approved were:

Mr Abdur-Rahman Anderson

Mr Raymond Jamal Boakye

Mr Jafar Jeffrey

Mr Abdul Aziz Andrew Henry

Mr Mohammed Kamaludin

The following persons served as Trustees during the year ended 31 March 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Objects and activities of the charity

The purposes of the charity as set out in its ⁵²⁵governing document.

1. To Advance the Islamic faith.

2. To Relieve sickness and poverty.

Brixton Mosque and Islamic Cultural Centre

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2024

I report to the Trustees on my examination of the financial statements of the charity on pages 12 to 28 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Brixton Mosque and Islamic Cultural Centre

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:

MD Hussain - FCCA - Independent Examiner

Chartered Certified Accountant

Unit 301

Lock Studios

7 Corsican Square

England

E3 3YD

This report was signed on 29 January 2025

Brixton Mosque and Islamic Cultural Centre
Statement of total recognised gains and losses
for the year ended 31 March 2024

	Notes	2024 £	2023 £
<i>Profit for the financial year</i>		5,488	18,255
<i>Unrealised surplus on revaluation of properties</i>	8	-	-
<i>Total recognised gains and losses related to the year</i>		5,488	18,255
<i>Prior year adjustments</i>		-	
<i>Total recognised gains and losses since last accounts</i>		5,488	

Brixton Mosque and Islamic Cultural Centre - Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities for the year ended 31 March 2024

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Donations & Legacies	A1	178,958	-	178,958	147,486
Expenditure on:					
Raising funds	B1	-	-	-	-
Charitable activities	B2	173,470	-	173,470	129,231
Total expenditure	B	173,470	-	173,470	129,231
Net income for the year		5,488	-	5,488	18,255
Net income after transfers	A-B-C	5,488	(676)	4,812	18,255
Net movement in funds		5,488	(676)	4,812	18,255
Reconciliation of funds:-	E				
Total funds brought forward		532,863	68,721	601,584	-
Total funds carried forward		538,351	68,045	606,396	18,255

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 19 to 28 form an integral part of these accounts.

Brixton Mosque and Islamic Cultural Centre - Statement of Financial Activities for the year ended 31 March 2024

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income from:				
Donations & Legacies	A1	- #	-	147,486
Total income	A	<u>-</u>	<u>-</u>	<u>147,486</u>
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	-	-	129,231
Total expenditure	B	<u>-</u>	<u>-</u>	<u>129,231</u>
Net income for the year		-	-	18,255
Net income after transfers		<u>583,329</u>	<u>-</u>	<u>(565,074)</u>
Net movement in funds		<u>583,329</u>	<u>-</u>	<u>(565,074)</u>
Reconciliation of funds:-	E			
Total funds brought forward		-	-	-
Total funds carried forward		<u>583,329</u>	<u>-</u>	<u>(565,074)</u>

All activities derive from continuing operations

Brixton Mosque and Islamic Cultural Centre - Statement of Financial Activities for the year ended 31 March 2024

Brixton Mosque and Islamic Cultural Centre - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	4,812	18,255
Resources applied on functional fixed assets	-	-
Net resources available to fund charitable activities	<u>4,812</u>	<u>18,255</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 19 to 28 form an integral part of these accounts.

Brixton Mosque and Islamic Cultural Centre - Statement of Financial Activities for the year ended 31 March 2024

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	532,863	68,721	601,584	-
Recognised gains and losses before transfers	5,488	-	5,488	18,255
	538,351	68,721	607,072	18,255
Closing revenue funds	538,351	68,045	606,396	601,584

THIS WILL AUTO HIDE AUTOMATICALLY One of the details required by rule 129 of the SORP

based on the actual transfers to/from designated funds in the line below and they will also automatically transfer the written down value of tangible fixed assets (subject to prior approval of the trustees) to the designated funds plus the balance of the written down value of tangible fixed assets (designated SORP assets). Therefore the total of tangible fixed asset funds should agree to the written down value of tangible fixed assets. The principal movements between the opening and closing balances on all the funds Revenue accumulated funds analysed between unrestricted income funds, restricted income funds and endowment funds (permanent and expendable combined).

Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
538,351	68,045	606,396	601,584

The notes attached on pages 19 to 28 form an integral part of these accounts.

Brixton Mosque and Islamic Cultural Centre - Statement of Financial Activities for the year ended 31 March 2024

Brixton Mosque and Islamic Cultural Centre present those restricted funds expended on capital projects, and as a consequence now form unrestricted capital funds. Refer to the accounting policies note, note number 1

	2024 £	2023 £
Income		
Income from operations	178,958	147,486
Gross income in the year before exceptional items	178,958	147,486
Gross income in the year including exceptional items	178,958	147,486
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	172,086	126,538
Depreciation and amortisation	-	-
Fundraising costs	-	-
Governance costs	1,384	2,693
Total expenditure in the year	173,470	129,231
Extraordinary items	-	-
Net income before tax in the financial year	5,488	18,255
Net income after tax in the financial year	5,488	18,255
Retained surplus for the financial year	5,488	18,255

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 28 form an integral part of these accounts.

Brixton Mosque and Islamic Cultural Centre - Balance Sheet as at 31 March 2024

		SORP		2024	2023
		Note:Ref		£	£
Fixed assets		A			
Tangible assets	8	A2		590,931	590,931
Current assets		B			
Debtors	15	B2	6,250	-	-
Cash at bank and in hand		B4	30,162	31,600	
Total current assets			<u>36,412</u>	<u>31,600</u>	
Creditors: amounts falling due within one year	9	C1	<u>(20,947)</u>	<u>(20,947)</u>	
Net current assets				15,465	10,653
The total net assets of the charity				<u>606,395</u>	<u>601,584</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Restricted Revenue Funds	13	D2	68,045	68,721
Restricted Fixed Asset Funds	13	D2	-	-
Restricted Revaluation Reserve	13	D4	<u>-</u>	<u>-</u>
			-	-

Unrestricted Funds

Called up share capital			-	-
Share premium			-	-
Unrestricted Revenue Funds	13	D3	522,246	516,757
Unrestricted Revaluation Reserve	13	D4	<u>-</u>	<u>-</u>
Total charity funds			<u>606,397</u>	<u>601,584</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Brixton Mosque and Islamic Cultural Centre - Balance Sheet as at 31 March 2024

Abdul Aziz Henry

Trustee

Approved by the board of trustees on 29 January 2025

The notes attached on pages 19 to 28 form an integral part of these accounts.

Brixton Mosque and Islamic Cultural Centre

Cash Flow Statement for the year ended 31 March 2024

		2024 £	2023 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	(1,438)	18,255
Cash flows from investing activities			
Purchase of property, plant and equipment		-	-
Cash flows from financing activities			
Net cash provided by financing activities	C	-	-
Overall cash provided by all activities	A+B+C	(1,438)	18,255
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2024		(1,037)	18,255
Cash and cash equivalents at 1 April 2023		31,600	-
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 March		30,563	18,255

Brixton Mosque and Islamic Cultural Centre

Cash Flow Statement for the year ended 31 March 2024 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities		4,812	18,255
Net cash provided by operating activities	A	(1,438)	18,255
Analysis of cash and cash equivalents			
		2024 £	2023 £
Cash in hand at for the year ended 31 March 2024		30,162	31,600
Notice deposits - (less than 3 months)		-	-
Total cash and cash equivalents	538	30,162	31,600

Brixton Mosque and Islamic Cultural Centre

Notes to the Accounts for the year ended 31 March 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Brixton Mosque and Islamic Cultural Centre

Notes to the Accounts for the year ended 31 March 2024

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Brixton Mosque and Islamic Cultural Centre

Notes to the Accounts for the year ended 31 March 2024

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Brixton Mosque and Islamic Cultural Centre

Notes to the Accounts for the year ended 31 March 2024

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Brixton Mosque and Islamic Cultural Centre

Notes to the Accounts for the year ended 31 March 2024

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note4.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0	% straight line
Leasehold premises	2	% straight line
Plant and machinery	20	% straight line
Motor vehicles	25	% straight line

Accounting for capital grants and fixed asset funds.

Brixton Mosque and Islamic Cultural Centre

Notes to the Accounts for the year ended 31 March 2024

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 8.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Liabilities are amounts due to creditors and any provision made as a result of an obligation to transfer economic benefits, usually in the form of a cash payment, to a third party. Liabilities must be measured at their settlement amount. A liability is recognised for the amount that the charity anticipates it will pay to settle the debt Accounting and reporting by the charity

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

or use at the discretion of the trustees in furtherance of the general objectives of the charity.

2 Liability to taxation

Brixton Mosque and Islamic Cultural Centre

Notes to the Accounts for the year ended 31 March 2024

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Brixton Mosque and Islamic Cultural Centre

Notes to the Accounts for the year ended 31 March 2024

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity 10-15 Volunteers who donated a huge number of hours. It is estimated that without the help of volunteers, the charity would need to find the equivalent of over £20,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

5 Staff costs and emoluments

Salary costs	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	39,361	30,564
Total salaries, wages and related costs	39,361	30,564

Numbers of full time employees or full time equivalents	2024	2023
The average number of total staff employed in the year was	<u>2</u>	<u>1</u>
The average number of part time staff employed in the year was	-	1
The average number of full time staff employed in the year was	2	1
The estimated full time equivalent number of all staff employed in the year was	2	1

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	1	2
Engaged on publicity activities	1	1
Engaged on fundraising activities	1	1
Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	<u>2</u>	<u>1</u>

Trustee Remuneration and Benefits

6 ~~THIS WILL AUTOHIDE AUTOMATICALLY~~ Remuneration and payments to Trustees and persons connected with them

SORP 230 states

No trustees or persons connected with them received any remuneration from the charity, or any related entity. *Unlike in the case of the directors of commercial companies, it is not the normal practice for charity trustees, or people connected with them, to receive remuneration, or other benefits, from the charities for which they are responsible. or from institutions connected with those charities.*

Brixton Mosque and Islamic Cultural Centre

Notes to the Accounts for the year ended 31 March 2024

7 Trustees' expenses

Detailed disclosures of remuneration and benefits are therefore required where the related party is a charity trustee, or a person connected with a charity trustee. The following points should be borne in mind when reporting on transactions, where the related party is a charity trustee or a person connected with a trustee.

(a) Unless one of the exceptions in paragraph 229 applies, the transaction should always be regarded as material, and should therefore be disclosed regardless of its size.

(b) Each type of related party transaction must be separately disclosed. This means, for example, that particulars of remuneration paid to each charity trustee or person connected with a charity trustee, should be given individually in the notes. Where the charity has made any pension arrangements for charity trustees or persons connected with them, the amount of contributions paid and the benefits accruing must be disclosed in the notes for each related party.

The nature of the trustees' expenses was for travel to the charity's office.

The number of trustees to whom expenses were reimbursed was one.

(c) Where remuneration has been paid to a charity trustee or a person connected with a charity trustee, the legal authority under which the payment was made (eg provision in the governing document, or order of the Court or Charity Commission) should also be given, as should the reason for such remuneration.

(d) Where neither the trustees nor any persons connected with them have received any such remuneration, this fact should be stated.

In addition SORP 227 states

227 The required disclosure is as follows (also see paragraph 303(c) re investments):

(a) the name(s) of the transacting related party or parties;

(b) the nature of the relationship between the parties (including the interest of the related party in the transaction);

(c) a description of the transaction;

(d) the amounts involved;

(e) outstanding balances with related parties at the balance sheet date and any provisions for doubtful debts from such persons;

(f) any amounts written off from such balances during the accounting year; and

(g) any other elements of the transactions which are necessary for the understanding of the transaction.

At 31 March 2024

The above may be relevant particularly if the employee is a connected person

Net book value

At 31 March 2024

At 31 March 2023

2024	2023
£	£
1,341	

Land and Buildings	Plant & Machinery	Motor Vehicles	Total
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£	£	£	£
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Cost

At 1 April 2023

At 31 March 2024

At 31 March 2024

At 31 March 2024

At 31 March 2024

At 31 March 2024

At 31 March 2024

At 31 March 2024

At 31 March 2024

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At 31 March 2024

Brixton Mosque and Islamic Cultural Centre

Notes to the Accounts for the year ended 31 March 2024

11 No related party transactions

There were no transactions with related parties in the year , except with regard to trustees' expenses

12 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	590,931	-	-	590,931
Current Assets	(31,633)		68,045	36,412
Current Liabilities	(20,947)	-	-	(20,947)
	538,351	-	68,045	606,396

At 1 April 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	590,931	-	-	590,931
Current Assets	(37,121)	-	68,721	31,600
	532,863	-	68,721	601,584

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2023 £	Movement in funds in 2024 See Note 14 £	Transfers between funds in 2024 See Note 0 £	Funds carried forward to 2025 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	532,863	5,488	-	538,351
Total unrestricted and designated funds	532,863	5,488	-	538,351
Restricted funds:-				
Total restricted funds	68,045	-	(676)	67,369
Total charity funds	600,908	5,488	(676)	605,720

Brixton Mosque and Islamic Cultural Centre

Notes to the Accounts for the year ended 31 March 2024

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	178,958	(173,470)	-	5,488
<i>Restricted funds:-</i>				
	<u>178,958</u>	<u>(173,470)</u>	<u>-</u>	<u>5,488</u>

15 Ultimate controlling party

The charity is under the control of its legal members.

16 Other relevant information

Brixton Mosque and Islamic Cultural Centre

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

16 Donations and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<i>Donations</i>	178,958	-	178,958	147,486
Total donations and gifts from individuals	178,958	-	178,958	147,486
Total Donations and Legacies	178,958	-	178,958	147,486

17 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Gross wages and salaries - charitable activities	39,361	- #	39,361 #	30,564
Travel and Subsistence - Charitable Activities	3,764	- #	3,764 #	3,819
Donations Paid	19,095	- #	19,095 #	7,772
Zakah	229	- #	229 #	254
Freelance Staff	4,390	- #	4,390 #	-
Dawah	2,008	- #	2,008 #	16,618
Madrasah	22,189	- #	22,189 #	16,996
Insurance Costs	1,274	- #	1,274 #	840
Event	50,741	- #	50,741 #	10,852
Total direct spending	143,051	-	143,051	87,715

18 Support costs for charitable activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Premises Expenses				
Rates and water charges	-	- #	-	1,142
Room Hire	-	- #	-	-
Light heat and power	5,761	- #	5,761	9,705
Cleaning and waste management	-	- #	-	3,596
Premises repairs, renewals and maintenance	3,291	- #	3,291	11,950
Administrative overheads				
Telephone, fax and internet	936	- #	936	1,499
Stationery and printing	14,518	- #	14,518	-
Equipment expenses	4,367	- #	4,367	8,486
Financial costs				
Bank charges	162	- #	162	1,746
Support costs before reallocation	29,035	-	29,035	38,823
Total support costs	29,035	-	29,035	38,823

The basis of allocation of costs between activities is described under accounting policies

19 Other Expenditure - Governance costs

Current year	Current year	Current year	Prior Year
--------------	--------------	--------------	------------

Brixton Mosque and Islamic Cultural Centre

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

This analysis is classssified by activity and not by conventional nominal descriptions.

39 Analysis of income by activity

	SOFA ref	2024 £	2023 -
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	178,958	147,486
Categories of income			
Income from exchange transactions		178,958	147,486

Total income :-Your analysis agrees to DetailPL2. This row will autohide if not relevant

The totals agree to the category analysis - This row will autohide if not relevant

40 Analysis of charitable expenditure by activity

Activity					
Summary of charitable costs by activity					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Total Governance costs as detailed in Note 19	-	1,384	-	1,384	2,693
The comparative figures in this row have not yet been correctly analysed:-					126,538
A1. Expenditure on charitable activities directly attributable to activities				143,051	
B3. Premises Expenses				9,052	
B4. Administrative overheads				19,821	
B5. Professional Fees				-	
B6. Financial costs				162	
Total charitable expenditure	-	1,384	-	173,470	129,231

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 20

Brixton Mosque and Islamic Cultural Centre

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
<i>Still to be analysed</i>	1,384	-	-	-	1,384

41 Analysis of non charitable expenditure by activity

Activity

Fundraising activities

	Fundraising activities 2024 £	Fundraising activities 2023 £
Direct fundraising costs	-	-
Indirect fundraising costs:-	-	-

If the non charitable expenditure note has hidden, then the text in this row and the row below should be deleted and autohide should be re-evaluated

If you want to enter a narrative description of fundraising events, then do so here. If you delete this text, the row will autohide

If the non charitable expenditure note has hidden, then the text in this row and the row below should be deleted and autohide should be re-evaluated

If you want to enter a narrative description of the non charitable activity above, then do so here. If you delete this text, the row will autohide

If the non charitable expenditure note has hidden, then the text in this row and the row below should be deleted and autohide should be re-evaluated

If you want to enter a narrative description of the non charitable activity above, then do so here. If you delete this text, the row will autohide

If the non charitable expenditure note has hidden, then the text in this row and the row below should be deleted and autohide should be re-evaluated

If you want to enter a narrative description of the non charitable activity above, then do so here. If you delete this text, the row will autohide

If the non charitable expenditure note has hidden, then the text in this row and the row below should be deleted and autohide should be re-evaluated

If you want to enter a narrative description of the non charitable activity above, then do so here. If you delete this text, the row will autohide

Governance costs	Governance costs	Governance costs
------------------	------------------	------------------

Brixton Mosque and Islamic Cultural Centre

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

	2024	2023
	0	£
Other Expenditure - Governance costs as detailed in Note 19	1,384	2,693
Total non charitable expenditure	2024	2023
	0	£
Total costs of Fundraising activities	-	-
Total non charitable expenditure	-	-

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 0

Formula driven text is placed here and then referred to by cells in the main body of the accounts

Items that can be modified when instructed to do so by Sorpaid, to reflect imminent changes to the regulations

Make changes only when advised to do so by Sorpaid

1

2 Regulation 31

3 Regulations 25(g) and (h)

4 , except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

5 . Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

6 Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), . I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

7 Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), . We concur with this approach, and any references in our report to the regulations should be read subject to this comment.

Trustees' Annual report and balance sheet

The Trustees present their Report and Accounts for the year ended 31 March 2024.

.

Trustees' Annual report and balance sheet

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The member has required the company to obtain an audit in accordance with section 476 of the Act,

in the year ended 31 March 2024

in the period ended 31 March 2024

in the year ended 31 March 2024

for the year ended 31 March 2024

for the period ended 31 March 2024

for the period from 1 April 2023 to 31 March 2024

for the year ended 31 March 2024

for the year ended 31 March 2024

year

Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities for the period ended 31 March 2024

Income and Expenditure Account for the year ended 31 March 2024

Income and Expenditure Account for the period ended 31 March 2024

Income and Expenditure Account for the period from 1 April 2023 to 31 March 2024

Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities for the year ended 31 March 2024

Income and Expenditure Account for the year ended 31 March 2024

Income and Expenditure Account for the year ended 31 March 2024

S

s'

present

their

are

Income and Expenditure Account for the year ended 31 March 2024, as required by the Companies Act 2006

The directors acknowledge their responsibilities for

complying with the requirements of the Companies Act 2006 with respect to accounting records

complying with the requirements of the Co-operative and Community Benefit Societies Act 201

The Trustees acknowledge their responsibilities for

complying with the requirements of charity legislation with respect to accounting records and th

financial statements have been prepared in accordance with the provisions in Part 15 of the Cc

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

The following persons served as Trustees during the year ended 31 March 2024 :-

financial year

financial year.

year

year ended 31 March 2024

period ended 31 March 2024

year ended 31 March 2024

SORPAID library

Legislation and accounting standards etc

Trustees' Annual report and balance sheet

UK wide

section 396 of the Companies Act 2006
the Companies Act 2006.

section 396 of the Companies Act 2006.
the Charities (Accounts and Reports) Regulations 2008

Companies Act 2006
the Charities Act 2011

registered under the Companies Acts
section 477 of the Companies Act 2006.

the Co-operative and Community Benefit Societies Act 2014

the CCBS Act 2014

Co-operative and Community Benefit Societies Act 2014

Co-operative and Community Benefit Societies Act 2014

83 of Co-operative and Community Benefit Societies Act 2014 (The Act)

FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP)

FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP),

Financial Reporting Standard 102, (effective 1st January 2016)

FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities)

England & Wales

Charities Act 2011

CCEW

CIO

the Charity Commission in England & Wales (CCEW)

154 of the Charities Act 2011 (The Act)

the Charities (Accounts and Reports) Regulations 2008

Section 144(1) of the Charities Act 2011 (the Act)

144(1)

144(2)

145

Directions given by the Charity Commission under section 145(5)(b) of the Act

145(3)

Regulation 34(3)(b)

130

an accruals

Scotland

Charities and Trustee Investment (Scotland) Act 2005

OSCR

SCIO

The Office of the Scottish Charity Regulator (OSCR)

The Charities Accounts (Scotland) Regulations 2006 (as amended)

Regulations 10(1) (a) to (c) of the The Charities Accounts (Scotland) Regulations 2006 (as amended)

Regulations 10(1) (a) to (c)

44(1)(c)

Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with

na

na

44(1)(a)

a fully accrued

Northern Ireland

Charities (Northern Ireland) Act 2008, as amended

CCNI

CIO

the Charity Commission in Northern Ireland (CCNI)

Trustees' Annual report and balance sheet

66(f) of The Charities Act 2011. (The Act)

The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015

65(2) of The Charities Act 2011 (The Act)

65(2)

65(3)

Directions to Independent Examiners made by the Charity Commission in Northern Ireland

65(4)

Section 66(1)(f) of the Act

63

an accruals

Isle of Man

manx act

abbreviation for regulator

Republic of Ireland

ROI act

abbreviation for regulator

Cross referenced legislation etc

Charities Act 2011

The Charities Act 2011.

CCEW

CIO

the Charity Commission in England & Wales (CCEW)

hidden 154 of the Charities Act 2011 (The Act)

154 of that Act.

hidden

475 of the Companies Act 2006

hidden

section 144(2) of the Charities Act 2011

Part 42 of the Companies Act 2006

Section 91 of Co-operative and Community Benefit Societies Act 2014

the Charities (Accounts and Reports) Regulations 2008

Section 144(1) of the Charities Act 2011 (the Act)

144(1)

section 144(2)

145

Directions given by the Charity Commission under section 145(5)(b) of the Act

145(3)

Regulation 34(3)(b)

130

an accruals

Statements included in the accounts

The directors are satisfied that the company is entitled to exemption from the requirement to ob
financial statements have been prepared

in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companie

for the year ended

for the period ended

for the period from

Statement of Financial Activities

Income and Expenditure Account

Income and Expenditure Account for the period from

Trustees' Annual report and balance sheet

, as required by the Companies Act 2006
complying with the requirements of
the

with respect to accounting records and the preparation of accounts.

complying with the requirements of charity legislation with respect to accounting records and th

The Trustees are satisfied that, although the charity is not registered under the Companies Acts

The financial reporting framework that has been applied in their preparation is applicable law a
charity

In our opinion, the accompanying financial statements of the charity are prepared, in all materia

and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended P
and in accordance with the accounting policies set out on page 19,

As described on page 6, you, the charity's Trustees
are responsible for the preparation of the accounts.

As described on page 6, you, the charity's Trustees are responsible for the preparation of the a
the memorandum and articles of the charity

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (th

The Trustees consider that the audit requirement of Section 83 of the Co-operative and Commu

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (tl
for the conducting of an audit

, and that the accounts do not require an audit in accordance with Part 16 of the Companies Ac

The Trustees also consider the charity to be exempt from the requirement to be subject to Inde
, and under the historical cost convention and the accounting policies set out on page 19.

as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Rep

Notes to the accounts

differ between TB and SOFA

on defined pension benefit schemes

on revaluation of fixed assets

on investment assets

Revenue

funds

Restricted Revenue funds

Restricted Fixed asset funds

Restricted Revaluation funds

Restricted

Unrestricted

Unrestricted Revaluation funds

Unrestricted funds

Endowment Revenue funds

Endowment Fixed asset funds

Endowment Revaluation funds

Endowment

Total funds

Prior period funds

Designated Revenue funds

Designated Fixed asset funds

Designated

Fixed asset funds

Revaluation funds

to the Balance Sheet and notes

brought forward funds

carried forward funds

to the SOFA

Some of the above headings may be altered to something more appropriate on the Trial b

Some of the above headings may be altered to something more appropriate

Trustees' Annual report and balance sheet

The funds have been analysed in the deferred funds note

incorrectly

correctly

FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities)

balance

balance in total

Defined benefit pension scheme

Defined contribution pension scheme

The Registered Company Number is:-

for the source of this figure

Realised gains on social investments which are programme related are included in note 0 'Other
adopt activity analysis

Trustees etc

Trustees

Trustees

to the Trustees of the charity on the accounts for the year ended 31 March 2024

Trustees

Trustees

Statements included in the TAR

The following persons served as Trustees during the year ended 31 March 2024 :-

Statutory statement to auditors

cross ref This part only applies to a statutory Companies Act audit, and will autohide when not applicable

This part only applies to a statutory Companies Act audit, and will autohide when not applicable

Statutory statement to auditors - this must be signed by the Trustees before the audit is complete

Second part- Compulsory for larger charities, and encouraged for smaller charities. For smaller

First part - compulsory for all charities, both smaller and larger

Compulsory for larger charities, and encouraged for smaller charities. For smaller charities only

Method of preparation of the accounts

P. This part is a legal requirement for companies, and can be ignored and will autohide for non company charities

P. Method of preparation of the accounts - This is to comply with the Companies Act requirements

P. This part is a legal requirement for companies, and can be ignored and will autohide for non company

Charity constitution

Status details

The charity is constituted as

a Charitable Incorporated Organisation (CIO) in England & Wales

an unincorporated charity, established by Trust Deed

x Data not entered in Step 5

invalid choice in step 6

Registered Societies

Registered Society

Registered Society, incorporated under the Co-operative and Community Benefit Societies Act 1969

company limited by guarantee, registered under the Companies Acts

unlimited company registered, under the Companies Acts

company limited by share capital, registered under the Companies Acts

charity established by Royal Charter

Charitable Incorporated Organisation (CIO) in England & Wales

Scottish Charitable Incorporated Organisation (SCIO)

Northern Ireland Charitable Incorporated Organisation (CIO)

Trustees' Annual report and balance sheet

unincorporated charity, established by Trust Deed
Community Benefit Society
charity established under a Charity Commission scheme
charity incorporated by special Act of Parliament
unincorporated charity, established by a written constitution
charitable company
charity
Society
charity

Governing document details

the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

the Memorandum and Articles of Association establishing the company under company legislation.

the Royal Charter establishing the charity.

the Special Act of Parliament establishing the charity.

the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

the Trust Deed establishing the charity.

the legal document establishing the Society.

the Special Scheme establishing the charity authorised by the Charity Commission in England & Wales (CCEW) .

the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

the Governing Document

This charity does not have a Company Registration Number

You have not set up a Company Registration Number in STEP 5 - You should enter a number
Company Registration Number

Charity Registration details

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1168959

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number

The charity operates in England & Wales but is not registered with

TAR Data

As you have entered

The trustees who served as a trustee in the reporting period

- see HELP files to the right

, do not enter data in the section below - accept the default text

, give the details required below

Is the above list the same as the list of those who served in the year 'Y/N'? The default is 'Y'

As you have entered 'N' above, ensure that this is entered as 'Y'

This row may be safely deleted if not required

PI page data

The notes in this template comply with the above requirement

the TEXT in this row if there are no exceptional items BUT DO NOT DELETE THE FORMULAE

Notes data

REVEALED BY DEFAULT - If you do not require this, then hide the policy. Alternatively, it is possible you may wish to tailor the text, by altering the standard headings and How do I tailor this policy ? Detailed guidance in the HELP files
DO NOT DELETE OR EDIT COLUMN L

Trustees' Annual report and balance sheet

DO NOT AUTOHIDE THIS POLICY -it is mandatory

If this applies , enter suitable text to comply with

This note is a standalone note which is not referenced to the SOFA or the Balance Sheet

This section is REFERENCED to the

This section is REFERENCED to the Income and Expenditure account and the SOFA

This will require a bespoke policy to be drafted and inserted

Delete all text and numbers under related party

In this block, enter the data in the same manner as directed under related party 1 above

All income defaults to unrestricted, in total, and to restricted and endowment (balance to be analysed). Wi

To/(from)

PL2 data

IMPORTANT NOTE - SEE 'HELP!' FOR ENTERING COMPARATIVES. In these rows- Comparatives shc

Internal spreadsheet housekeeping headings/instructions

This sheet is protected as there are hidden data elements - You can only enter data in the blue

WARNING ! The job CANNOT be progressed until

has been completed

This section has been completed

Template details

Scope and application of this template :-

Internal Administrative section of the

This heading will not appear in any printed output as it is not in the 'Print Area'

This template is not licensed for a charity operating

in England & Wales

This template may be used for

Incompatible jurisdiction - this template is not licensed for this jurisdiction

This template is now configured for this jurisdiction

This template may be used for corporate charities excluding CIOs and SCIOs

Companies operating anywhere in the UK

in one of the jurisdictions in the UK

This template is for a charity which is a Registered Society Incorporated under the Co-operative

This template is not appropriate for Registered Society Incorporated under the Co-operative and

This template is not licensed for

This template may be used for unincorporated charities excluding CIOs and SCIOs

This template is for an unincorporated charity which operates in England & Wales

which operates in England & Wales

Scrutiny reports

This MUST be the

This MUST be

This can be left blank if the report is in the name of

This can be left blank if the report is in the name of a firm

This can be left blank if the report is in the name of an individual

For and on behalf of

Independent Examiner's Report

Exempt reports

exempt from scrutiny

Trustees' Annual report and balance sheet

Exempt from independent scrutiny as Registered Society income is less than £90k

Exempt from independent scrutiny

Registered Society - Exempt - income less than £90,000

Independent Accountant's Report

Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31

No statement of opinion

Examination reports

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year

I report to the Trustees on my examination of the financial statements of the charity on pages 1:

I report to the Trustees on my examination of the financial statements of the charity on pages 1:

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (tl

Having satisfied myself that the financial statements are not required to be audited under any le

a) examine the financial statements of the charity under Section 145 of the Act;

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member

.

b) follow the applicable procedures in the Directions given by the Charity Commission under sec

c) state whether particular matters have come to my attention.

I report in respect of my examination of the charity's financial statements carried out under s145

I report in respect of my examination of the charity's financial statements carried out under s145

the Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out t

setting out the duties of an independent examiner in relation to the conducting of an independe

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (tl

Basis of Independent Examiner's Statement and scope of work undertaken

a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

I conducted my examination in accordance with the Directions given by the Charity Commission

Consequently, I do not express an audit opinion on the view given by the financial statements, a

The procedures undertaken do not provide all the evidence that would be required in an audit, a

I planned and performed my examination so as to satisfy myself that the objectives of the indep

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my ex

The accounts of this charity are not required to be audited under Part 16 of the Companies Act

The gross income of the charity in the year ended 31 March 2024 appears to exceed the sum s

and that I am qualified to act as Independent Examiner in accordance with that section by virtu

hidden

This is a report in respect of an examination carried out under 145 of the Act and in accordanc

and that no material matters have come to my attention in connection with the examination givir

hidden

no material matters have come to my attention in connection with the examination giving me ca

accounting records were not kept in respect of the charity as required by

accounting records were not kept in respect of the charity as required by Section 386 of the Cor

accounting records were not kept in respect of the charity as required by with Section 130 of Tf

to prepare financial statements which accord with the accounting records and comply with the a

the financial statements do not accord with those records; or

when preparing accounts on an accruals basis, to prepare financial statements which accord wi

the financial statements do not accord with those records; or

the financial statements do not accord with those records; or

have not been prepared in accordance with the methods and principles set out in the FRS 102

the Charities (Accounts and Reports) Regulations 2008

the financial statements do not comply with the applicable requirements concerning the form an

have not been prepared in accordance with and with the methods and principles set out in the

the financial statements do not comply with the applicable requirements concerning the form an

have not been met or to which, in my opinion, attention should be drawn in my report in order to

Trustees' Annual report and balance sheet

I have no concerns and have come across no other matters in connection with the examination
I have no concerns and have come across no other matters in connection with the examination
This MUST be the name of an individual - An examiner can ONLY be an individual - not a firm
This MUST be the name of an individual -
This MUST be left blank for an examination - an examination CANNOT be conducted by or on behalf of a company unless it meets the requirements of Section 396 of the Companies Act 2006; and

hidden have not been prepared in accordance with
have not been prepared in accordance with
have not
have not

hidden

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Charities Act) is subject to Independent Examination under charity legislation, and the report of the

Reporting accountants reports

Reporting Accountant's Report

This MUST be the name of an individual - The Reporting Accountant can ONLY be an individual
This MUST be the firm name, unless the Reporting Accountant is a sole practitioner, in which case
, in accordance with the requirements of Section

This report is made solely to the Trustees of the charity, as a body, in accordance with the requirements of Section 396 of the Companies Act 2006
In our opinion, the revenue account, and balance sheet are in agreement with its books of account
The Trustees consider that the audit requirement of Section 83 of the Co-operative and Community Benefit Societies and Credit Unions Act 2010 is subject to a Reporting Accountant's Report under The Co-operative and Community Benefit Societies and Credit Unions Act 2010
Our responsibility is to express an opinion on whether the charity's revenue account and balance sheet are in agreement with its books of account

Audit reports

Registered Auditors

Auditor's Report

hidden
hidden

We report on

We report on the financial statements of Brixton Mosque and Islamic Cultural Centre for the year ended 31/12/2024
We report on the financial statements of Brixton Mosque and Islamic Cultural Centre for the year ended 31/12/2024
We have audited the financial statements of Brixton Mosque and Islamic Cultural Centre for the year ended 31/12/2024
that the accounts comply with Section 396 of the Companies Act 2006 and

This MUST be the name of an individual - The Senior Statutory Auditor can ONLY be an individual
This MUST be the firm name, unless the auditor/accountant is a sole practitioner, in which case
For and on behalf of Independent Examination - Registered Auditors
For and on behalf of Independent Examination

Independent Auditors' Report

We have audited

Introduction

Independent Auditors' Report to the Trustees of the charity on the accounts for the year ended 31/12/2024
Limitation of liability

We have been appointed as auditors under

We have been appointed as auditors under The Companies Act 2006 and report in accordance with the requirements of Section 396 of the Companies Act 2006
We have been appointed as auditors under section 144(2) of The Charities Act 2011 and report in accordance with the requirements of Section 144(2) of The Charities Act 2011
We have been appointed as auditors under 83 of Co-operative and Community Benefit Societies and Credit Unions Act 2010
Our responsibility is to audit and express an opinion on the financial statements in accordance with the requirements of the Companies Act 2006
We are required to report to the Trustees our opinion as to whether the financial statements give a true and fair view

hidden

materially inconsistent
to you

We are also required to report to you if, in our opinion, the Trustees' Annual Report is materially

Trustees' Annual report and balance sheet

Generic Scope of an Audit

In carrying out an audit in accordance with ISAs-UK, the auditor exercises professional judgement to identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. To obtain an understanding of internal control relevant to the audit in order to design audit procedures that are responsive to those risks. To evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and disclosures. To conclude on the appropriateness of the charity's use of the going concern basis of accounting. To evaluate the overall presentation, structure and content of the financial statements, including the disclosures. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify areas of potential concern. We conducted our audit in accordance with ISAs-UK and in accordance with the Practice Note 'Audit of Charities' issued by the Institute of Chartered Accountants in England and Wales. We are required to plan and perform our audit so as to meet the above requirements and to obtain reasonable assurance that the financial statements are free from material misstatement. In the course of our audit, we communicate with those charged with governance regarding, among other matters, the progress of the audit and the results of our testing.

Assistance with accountancy and tax matters

In accordance with the exemption provided by APB Ethical Standard – Provisions Available for Smaller Entities, we have not performed any procedures on the prior year figures.

The charity was exempt from the requirements of a statutory audit in the prior period and availed itself of this exemption.

Opinion on the Financial Statements

Opinion

In accordance with Regulations 25(g) and (h) of the Charities (Accounts and Reports) Regulations 2008, in our opinion, the accompanying charity's financial statements:

Give a true and fair view of the state of affairs of the charity as at 31 March 2024 and of its income and expenditure for the year ended 31 March 2024; and have been properly prepared, in all material respects, in accordance with United Kingdom Generally Accepted Accounting Practice (UK GAAP) as applied to charities, and have been properly prepared in accordance with the requirements of the Charities Act 2011 and have been prepared in accordance with the requirements of the Co-operative and Community Benefit Societies and Credit Unions Act 2010; and

have been prepared in accordance with the methods and principles required by the FRS102 Statement of Financial Reporting Standards, and have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matters prescribed by the Co-operative and Community Benefit Societies and Credit Unions Act 2010. Opinion on other matters prescribed by the Companies Act 2006.

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements. In our opinion the Report of the Trustees has been prepared in accordance with the Co-operative and Community Benefit Societies and Credit Unions Act 2010, the Companies Act 2006 and the Charities Act 2011. Under this form of audit the auditor confirms the financial statements are NOT materially inconsistent with the information given in the Report.

hidden have not been prepared in accordance with

The Charities Act 2011.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to do so: the financial statements are inconsistent with the information given in the Report; the information given in the Trustees' Annual Report is inconsistent with the financial statements; adequate accounting records have not been kept, or returns adequate for our audit have not been provided; or the charity has not kept adequate accounting records; or

the financial statements are not in agreement with the accounting records and returns; or the financial statements are not in agreement with the accounting records and returns. the financial statements are not in agreement with the accounting records and returns

the financial statements are not in agreement with the accounting records and returns

the financial statements are not in agreement with the accounting records and returns

the financial statements are not in agreement with the accounting records and returns

if information specified by law regarding Trustees' remuneration and transactions with the charity is not disclosed in the Report.

hidden

we have not received all the information and explanations we require for our audit

the Trustees were not entitled to prepare the financial statements in accordance with the small company exemption. Eligibility of auditor and status of audit

We confirm that we are eligible under the Companies Act 2006 to conduct this audit, and that this report is a report in respect of the financial statements of the charity.

As described on page 6, you, the charity's Trustees are responsible for the preparation of the financial statements.

I report to the Trustees on my examination of the financial statements of the charity on pages 11 to 13 of this report. The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Charities Act) is satisfied.

Trustees' Annual report and balance sheet

According to the parameters you set up in the steps stage, this is a report for a:-
an entity

Unincorporated charity/CIO - audit

Charitable company - Charities Act audit

Charitable company - Companies Act audit

Registered Society- Reporting accountant's report - Income less than £250,000

Registered Society - audit

If the report is not what you expected, then review the data you entered in the Steps process at
a charity exempt from external scrutiny

This section does not apply

MD Hussain - FCCA - Senior Statutory Auditor

MD Hussain - FCCA - Reporting Accountant

MD Hussain - FCCA - Independent Examiner

MD Hussain - FCCA - Independent Accountant

Charitable company

Unincorporated charity/CIO

Auditor, examiner and reporting accountant and scrutiny details

Manually delete all the rows of Section M as there is NO requirement for any scrutiny report as

The Independent Examiner

The Reporting Accountant

Details of The Reporting Accountant

The Auditor

Details of The Independent Examiner

Details of The Auditor

The charity is not subject to

The charity is subject to

The charity is subject to audit under charity legislation, and the report of the Charities Act auditor
and the report of the Companies Act auditor is on page 11.

The charity is subject to an audit under The Co-operative and Community Benefit Societies Act

Audit exemption statement -

Shareholders requiring audit under Cos Act -

This MUST not be

Responsibility of accountants and trustees etc

auditors

hidden

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Respective responsibilities of , the Trustees and of the auditors

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, as

We have not carried out any audit procedures and have relied upon information supplied to us by

Respective responsibilities of the officers and the accountant

Respective responsibilities of the directors and the accountant

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the

As described on page 6, you, the charity's Trustees,

, applicable to smaller entities,

are responsible for the preparation of the financial statements in accordance with the Charities Act

As described on page 6, you, the charity's Trustees, are responsible for the preparation of the financial

hidden

hidden

, you

Trustees' Annual report and balance sheet

We conducted our audit in accordance with International Standards on Auditing (ISAs-UK), issued by the Auditing Board. Management is responsible for the preparation of the financial statements in accordance with charity law. The Trustees, who are charged with governance, are responsible for overseeing the charity's financial reporting. In preparing the financial statements, management is responsible for assessing the charity's ability to continue in operation. Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether caused by fraud or error. This involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The level of assurance obtained is affected by the quality of the accounting records and the effectiveness of internal controls. The Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year. Charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements that give a true and fair view of the charity's financial position. The Trustees are also responsible for maintaining adequate accounting records which disclose the financial position of the charity. The Trustees are also responsible for maintaining adequate accounting records which disclose the financial position of the charity. The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibilities of the Trustees. The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibilities of the Trustees. The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibilities of the Trustees. The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibilities of the Trustees. Respective responsibilities of the Trustees and the accountant

exam

audit

acs report

wording

Validation of Data in the accounts

hidden

Messages re autohide and data validation

The section below does not apply to this charity and will autohide - do not delete any of the apparently blank rows and the section below will autohide

Do not delete this row - it contains formulae - This row and the five rows above will autohide if not relevant

Do not delete - This row and the five rows above will autohide if not relevant

Do not delete

This will not autohide, as text is required by the SORP

To autohide - delete text, or you may safely delete a row, provided the requisite disclosures are made in a descriptive text. For these

rows -

four

twelve

six

five

two

three

To autohide - delete the text

This row and the three rows above will autohide

Trustees' Annual report and balance sheet

This row and the five rows above will autohide

This row and the five rows above will autohide

will autohide

This row

This row will autohide if not relevant

and the

rows above

Data entry instructions

Enter a narrative explaining the

positive

negative

Insert numbers in this row as

WARNING ! The job CANNOT be commenced until 'Y' is entered at the foot of this step

WARNING ! The job CANNOT be finalised until 'Y' is entered at the foot of this step

WARNING ! The job CANNOT be

until 'Y' is entered at the foot of this step

There is data still to analyse in this section in STEP 28 amounting to

Based on the entries made there is no analysis required in STEP 28

Analysis already completed in STEP 28

There is data still to analyse in this section in STEP 29 amounting to

Click on the link to the left

Based on the entries made there is no analysis required in STEP 29

Analysis already completed in STEP 29

Data entry error -You must enter data from the drop down list

You still have data to analyse

enter positive income to column C, negative expenses to column E, and gains/losses as positive/negative to Column I -

enter positive income to column E, negative expenses to column G, and gains/losses as positive/negative to Column I -

Do not enter data in these

automatic update

You should not enter 'Y' below

In STEP 28, you said this module did not apply - it should have by default - if not follow instructions for hiding.

In STEP 28, you said this module applies - so you should ensure that all the required details are disclosed

Unanalysed balances

Do not enter data in this row - automatic update

Error of input - figures must be

Details of

If an error message appears in this row, it may simply be that you have not correctly entered the comparatives

Not applicable

This is a required process in the SORP and must be completed before the next steps

You may proceed to the next step

Go to STEP 7

This data in this note is automatically picked up from the accounts data entered so DO NOT E

The current year total column is automated , but the makeup of the totals and the prior year figu

in this note is automatically picked up from the accounts data entered

The items in this section of the notes require manual input of numbers

The items in this section of the notes require manual input of text

The items in this section of the notes require manual input

of numbers

of text

and text

Do not enter data in this row - automatic update

Trustees' Annual report and balance sheet

Proceed to deciding if you want the next module

The template will be modified to comply with this module
directly attributable to activities

There appears to be an error of input - the above columns should be zero

There appears to be an error of input - this analysis does not agree to that on DetailPL2. This row

There appears to be an error of input - There are unanalysed prior period funds on the Balance

There appears to be an error of input - Categories do not agree to total

There appears to be an error of input -

Your analysis agrees to DetailPL2. This row will autohide if not relevant

The totals agree to the category analysis

The above columns do not apply in this area of spending

- To activate or deactivate, select or deselect sheet 'DetailPL1' in the 'VT Print Preview' box, u
simultaneously and then re-evaluate Autohide.

This sheet MUST be activated as you are a large charity.

This sheet MUST be de-activated as you are NOT a large charity and have chosen NOT to use

This sheet MAY be activated, if you wish, as you are a large charity OR have chosen to use act

DO NOT DELETE SHEETS DetailPL2 OR DetailPL1 AS THEY CONTAIN CROSS REFERENC

'Detail2' when printing sheets. DO NOT DELETE SHEETS DetailPL2 OR DetailPL1 AS THEY (

'Detail1' when printing sheets. DO NOT DELETE SHEETS DetailPL2 OR DetailPL1 AS THEY (

This sheet MUST be activated, when printing, as you are NOT a large charity and have chosen

This sheet MUST NOT be activated, when printing, as you are NOT a large charity and have ch

This sheet MUST be activated, when printing, as you are EITHER a large charity or you have c

Some of the data in this section does not cross cast

Data does not cross cast by the amount shown in column O

Do not delete these cells - hidden validation data

This sheet SHOULD be activated as, as although you are NOT a large charity, you have chose

This sheet MAY be activated, if you wish, as, although you are NOT a large charity, you have
chosen to analyse by activity. Nominal analysis, however, will help with the true and fair view.

All of this block is automated. There is no requirement to enter data

VALIDATION OF DATA IN THIS SECTION OF THE ACCOUNTS

ERROR in the row(s) above -

transfers MUST net to nil - see the SORP

VERIFIED

WARNING !!!

The transfers net out to nil.

do not agree to the Balance Sheet

do not agree to the funds from two years ago - check the TB

do not agree to the SOFA

agree to the Balance Sheet.

agree to the funds from two years ago

agree to the SOFA.

There are no unanalysed prior period funds

Balance still to be analysed- all entries on this row should be nil when the analysis is complete

WARNING !!! The level of income/assets is not compatible with the level of scrutiny set in the steps stage - Check your

VERIFIED -The level of income appears permissible within the level of scrutiny set in the steps stage. This will autohide

VERIFIED -The level of assets and income appears compatible with the level of scrutiny set in the steps stage. This will

VERIFIED -The level of fixed asset funds agrees to the nbv of the assets. This will autohide

WARNING !!! The level of income and assets is not compatible with the level of scrutiny set in the steps stage - Check
agree

do not agree

Trustees' Annual report and balance sheet

Income agrees to the SOFA

Income does not agree to the SOFA

Expenditure does not agree to the SOFA

Expenditure agrees to the SOFA

Gains/Losses agree to the SOFA

Gains/Losses do not agree to the SOFA

There are figures in the revaluation note that have not been analysed and have defaulted to the

[There are figures in the revaluation note that have not been analysed and have defaulted to fix](#)

Cross reference to report :-

[The Gross Income of the charity is](#)

DATA ENTRY OPTIONS and validation

General messages

Proceed to complete this step

Go to next question

provided you enter 'Y' in this row

- you cannot use this template

This template may be used for

- It should be ignored for this charity operating

- It should be ignored for this charity

Insert additional lines if required where indicated - this row will autohide

, you may need to manually alter the analysis between these three rows, by entering numbers in

In the row below DO NOT enter figures in column G - hidden formula

Manually enter the comparative in the blue cell

Manually enter the figures in columns E and G. Manual entry is required as the component figure

Manually enter

The information below cannot be computed from data entry

Your Cash Flow Statement

does not balance

If you want to enter a narrative description of the non charitable activity above, then do so here.

The figures in this row default to direct costs, but can be analysed elsewhere -

EXCEPT FOR COMPARATIVES,

EXCEPT FOR COMPARATIVES, This data in this note is automatically picked up from the accounts

IMPORTANT NOTE - SEE 'HELP!' FOR ENTERING COMPARATIVES.

[DO NOT edit/ delete/ format any column to the right of the green boundary to the print area. At](#)

[At the top of each section, next to the green column, there is a context sensitive link to the Help](#)

Simple guide to producing the

- read 'How do I prepare ?'

for guidance

Click for other sections

Simple guide in 'How Do I?' - MUST READ !!!!

Editing guidance and warnings

Introductory guidance and text that will autohide

How do I? - See comments in grey cells below

Text and guidance from the SORP - see comments on the green cells below

Clarification - See comments in yellow cells below

HIDDEN BY DEFAULT - If you require this, then unhide the policy - See 'HELP! How do I hide

AUTO/MANUAL - an effective disclosure checklist

How do I hide and unhide notes?

How do I deal with comparative activity analysis?

How do I

How do I?

How do I deal with this year's activity analysis?

activity analysis?

Trustees' Annual report and balance sheet

related accounting policy

Click link to right for related accounting policy

There appears to be invalid input in Step

- Re enter the data

Data validated

If there is no data error indicated above

9) AS YOU ARE PREPARING ACTIVITY ACCOUNTS, repeat this process for Detail!PL1

9) AS YOU ARE NOT PREPARING ACTIVITY ACCOUNTS, you do not need to repeat this process

The default setting on this template is 'CASH FLOW ON'

defined benefit pension scheme

Statement of Total Recognised Gains and Losses

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

Agreement of activity analysis to total

Charitable expenditure -

Non charitable expenditure -

DO NOT USE THIS STEP

YOU MUST USE THIS STEP

Total income :-

nominal analysis

There are still items to be analysed between realised and unrealised

If an error is shown, you should look at the underlying accounts sheet for detailed warnings about the error

The page numbers are updated by entering the page numbers in the data section. The position

Overall data validation and input instructions

not used in this template

Enter 'Y' or 'N'

You MUST Enter 'Y' or 'N'

Scope of this step

Applies to all charities, both LARGE and SMALL in England & Wales

Purpose of this step

What do I do in this step ?

Data input section

Have you correctly

Data input section

Data Validation

Why do I do this?

To complete the step

- 'Y' or 'N' - Default is 'N'

When you have entered 'Y', you have completed this step and can proceed to STEP

There is hidden data in this row - do not delete

When all cross casts agree, this line may be deleted WITH CARE if all entries in the row are ZERO

DO not delete this row - hidden validation data

Confirm you have completed this step by entering 'Y' in the final blue cell. Until you are able to enter 'Y' you cannot proceed to the next step

Place your cursor in the grey cell below to reveal the drop down box

Enter the type of the entity

, which is not applicable on the basis of the data you have entered in STEP

, which is not applicable on the basis of the data you have entered in STEP 2

, which is not applicable on the basis of the data you have entered in STEP 23

, this range of the template has been suppressed as it relates to STEP

Legal form of of entity - Specific

x Data not entered in Step

Free Text area for this step, for comments and cross references to working papers

This blank section has been suppressed as it is not relevant to this charity

This step applies to ALL charities WITHOUT EXCEPTION, no matter how small they may be

Trustees' Annual report and balance sheet

This data will be automatically transferred to the Trustees' Report

STEP 2 data

Charitable Incorporated Organisation CIO

Charity incorporated under the Companies Acts, special Acts of Parliament or Royal Charters (but not CIOs or SCIOs)

Registered Society incorporated under the the Co-operative and Community Benefit Societies Act 1963

Unincorporated Charity of all types.

x Data not entered in Step 2

Validation of input for Step 2

Data entry error -

You have correctly entered a legal status

STEP 3 data

Large Small charities

This is a LARGE Charity as defined and you must comply with the large charity disclosures

This is a SMALL charity as defined and you have the option whether to disclose certain matters

This is a LARGE charity - you CANNOT use this template

- See the 'Help' file.

Unless a resolution for early adoption is resolved and minuted , for accounting periods commencing on or after 1 January 2019

You CAN use this template for FRS102 SORP, in its unmodified form, for accounts beginning in the financial year 2019-20

As the answer is

you CANNOT use this template.

go to question

Current Statutory limit

read the following comments

Group Accounts

As you have stated this meets the small company tests, the comments below do not apply and you can proceed to the next question

Validation of input for Step 4

Error -You must enter a company number if you reply with 'Y 'and You must enter ' Y' if you enter a comparison company registered office

STEP 5 data

A company limited by guarantee registered under the Companies Acts

A company limited by share capital registered under the Companies Acts

Charity established by Royal Charter

Charity established by special Act of Parliament

Unlimited company registered under the Companies Acts

x Data not entered in Step 5

STEP 6 data

A charity established under a Charity Commission scheme

An Unincorporated charity established by a written constitution

An unincorporated charity established by Trust Deed

x Data not entered in Step 6

zThis option is not available and should not be selected

STEP 7 data

You MUST complete the answers in the section below as you have said the charity is registered

You can skip the questions in this section and go to Step 8 as Step 7 does not apply, because the charity is not registered

Validation of input for steps 5 and 6 and 9

, the following step MUST be completed before you can proceed

This step MUST be completed before you can proceed

step MUST be completed before you can proceed

You must enter data in STEP 2 before you can proceed with this Step

before you can proceed

Trustees' Annual report and balance sheet

, you MUST choose any option from the drop down list, except - 'xData not entered in Step

you MUST only choose the option - 'xData not entered in Step

As this is an incorporated COMPANY charity

As this is a Registered Society

As this an UNINCORPORATED charity

As this is NOT a company charity

As this is NOT an UNINCORPORATED charity

As this is NOT a Registered Society

the option should show - 'xData not entered in Step

If you do not do this you may get conflicting results

you have entered a correct legal type for this charity

The data you have entered is inconsistent with the type of charity you have set up.

You have selected a valid option for this step

Alter the selection if necessary

You have indicated that the step below has been satisfactorily completed

You have entered insufficient data to determine if the data is correct

is applicable

there is no requirement to complete step

STEP 8 data

because it is an excepted charity that is not liable to register.

because it is an exempt charity that is not liable to register.

because its gross income is less than £5,000 so is not liable to register.

because the Trustees are in the course of registering the charity

because the Trustees have not registered the charity

Option 5 is not relevant in England & Wales

x Data not entered in Step 8

is not relevant in

Northern Ireland

Scotland

England & Wales

because the Trustees are in the course of registering the charity

because the Trustees have not registered the charity

Validation of input for step 8

You should complete the answers in this section, as the charity operates in England & Wales

You MUST enter either a charity number or a reason why there is no charity number, but not both

You have entered valid charity details

STEP 9 Data

This is a Registered Society with less than £90k gross income

This is a Registered Society with less than £250k and more than £90k gross income

This is a Registered Society with more than £250k gross income

x Data not entered in Step 9

This is a Registered Society with

STEP 10 data

The Gross Income of the charity is below £25000

The Gross Income of the charity is more than £25000 pa and less than £250000 pa and there is

The Gross Income of the charity is more than £250000 pa and less than £1000000 pa and there is

x Data not entered in Step 10

Types of scrutiny

Set Up type of scrutiny -

Set Up type of scrutiny - Audit or Independent Examination

Trustees' Annual report and balance sheet

Set Up type of scrutiny - Audit or Accountant's Report

Set Up type of scrutiny - Audit or Accountant's Report or Exempt from independent scrutiny

hidden

Exempt from independent scrutiny

Exempt from independent scrutiny - company charity

Exempt from independent scrutiny - non company charity

An Independent Examination

An Independent Examination of a company with no requirement for the examiner to hold specific professional qualifications

An Independent Examination of a company by an examiner who holds specific professional qualifications

An Independent Examination of a non company with no requirement for the examiner to hold sp

An Independent Examination of a non company by an examiner who holds specific professiona

cross ref An Independent Examination (E&W)

A Reporting Accountants' Report by a Registered Auditor under the Co-operative and Community Benefit Societies Act 2014

specific professional qualifications

with no requirement for the examiner to hold specific professional qualifications

by an examiner who holds specific professional qualifications

This is not an audit under any legislation

and is there no requirement for audit ?

is there no requirement for audit ?

This is not a Reporting Accountant's Report under the

This is not a Reporting Accountant's Report

audit

examination

independent examination or audit

No requirement for any scrutiny report - exempt from Independent Examination

This is not an independent examination under charity legislation

Independent Examiner

Auditor

by a registered UK auditor

A statutory audit under

A non statutory audit under

A non statutory audit under The Charities Act 2011. by a registered UK auditor, if small company tests are met

A statutory audit under the Co-operative and Community Benefit Societies Act 2014 by a registered UK auditor

A statutory audit under The Charities Act 2011. by a registered UK auditor, if small company tests are met

A statutory audit under Companies Act 2006 by a registered UK auditor

This is overridden by the statutory Reporting Accountant's test

This is a non statutory audit

This is a non statutory audit under Companies Act 2006 by a registered UK auditor

under Companies Act 2006 by a registered UK auditor

, if small company tests are met

This charity is not subject to the Act

STATUTORY audit report under

by a Registered Auditor

A NON STATUTORY audit report under

A STATUTORY audit report under

Validation of input for step 10

Remember that is a legal requirement in England & Wales that, unless exempt, the trustees mu
move on to the next test

This is overridden by the Companies Act audit test

This is overridden by the Charities audit test

This is a voluntary, non statutory, audit.

Trustees' Annual report and balance sheet

Depending on the answers below, this is either an Independent Examination or is exempt from scrutiny. You MUST complete the questions below

It is either an Independent Examination or is exempt from scrutiny.

It is either an Independent Examination or is exempt from scrutiny.

It is either an Independent Examination or is exempt from scrutiny.

It is an Independent Examination.

B. Testing to see if it is an Independent Examination or whether the accounts are exempt from

As this is an audit, no further enquiries are needed.

no further enquiries are needed.

The following section of this step is blanked out - Go to Data validation at the end of the step

If you are prompted to do so, complete section

Otherwise, go straight to Data Validation

Validation of input for step 28 and 29 and 33

Analysed the income on the TB by activity

Analysed the expenses on the TB by activity

You should go to STEP 30

This is a LARGE Charity as defined and you must comply with the large charity disclosures and so you MUST

Although you are a small charity, you have chosen to use activity analysis, so you MUST

use Steps 28 and 29

use Step 30

- GO TO STEP 31

As a small charity, you should NOT

As a small charity, you should NOT use Steps 28 and 29 as you have chosen NOT to use activity analysis - You should go to STEP 30

As a small charity, you should NOT use STEP 33 as you have chosen NOT to use activity anal

as you have chosen NOT to use activity analysis

use STEP 33

As a small charity, you should not use STEP 33 as you have chosen NOT to use activity analysis - You should go to STEP 34

You MUST analyse this data as this is a large charity

Activity analysis is complicated and is not obligatory for this charity. If you wish to alter your choice go back to Step 27

STEP 25 data

You can ignore this section as there is no further data to analyse

The data in this section has been fully analysed

- go to next section of this step

There is data still to analyse in this section in STEP 25 amounting to

Based on the entries made in the TB there is no analysis required in STEP 25

Analysis already completed in STEP 25

The heading in this row need not be altered, but may be is so desired - enter figures in columns F,H, J and N

In these rows, enter names in column A and amounts in columns F,H, J and N

These details will transfer to the final accounts

When it says 'on the analysis Step 25' , it means enter the donor name on these blue rows.

Enter name of donor on the analysis Step 25

STEP 28 and 29 data

This section does not apply, based on the figures entered to the TB

Trustees' Annual report and balance sheet

Only enter data in BLUE cells.

These details will transfer to the accounts

MUST READ -Explanation and comments about the analysis of expenses as required by para of the SORP - see HELP link below

The data notifications below are based on the entries you have made to the Trial Balance

If you discover errors, correct the TB, before reanalysing in this section

Total still to be analysed

Income from charitable activities

Total already analysed

The entries in this section should be allocated to any one or more of the activities shaded blue

The entries in this section should be allocated to any one or more of the charitable acti

The entries in this section should be allocated to any one or more of the activities shaded blue,

STEP 30 data

You should use STEP 30 to correct errors, and ignore any instructions to the contrary

STEP 31 to 35 data

Restricted Revenue funds and transfers- balance still to be analysed in note 14

Make sure the total nets to zero in Section E. If you have already made entries in the TB do not duplicate them here.

Endowment Revenue funds and transfers- balance still to be analysed in note 14

Revenue funds and transfers- balance still to be analysed in note 14

Guidance for more efficient working

This template covers almost every possible disclosure requirement. The template itself then becomes a 'de facto' check list. Many of the disclosures may never be relevant to your particular clientele. Many of the textual disclosures may be autohidden by deleting the text and leaving the text notes blank. Before first using this template, you could alter the master template to hide all the text notes that will never apply to your clientele, so that you have a 'master lite' template that will involve less work. There is, however, the danger that you might on some occasion overlook a rare disclosure that may apply - it is a question of balance and risk, as to whether you make your master template less universal. On the other hand, by not changing the master template, you can use the entire template as a disclosure checklist, which will eliminate the need for using such a checklist.

Note - This step can be modified at any stage in the accounts process and should be re

You can go to and fro from this step to the notes section by clicking

1) Ensure that autohide is turned OFF

2) Go to the

While in the

You can return to this step at any stage, and you should do so in the final review

You can review your work by turning Autohide ON and checking what is revealed on the notes index, using the link at the end of this instruction

section, you should take the following actions (to the extent you have not already done so):-

1) Ensure that autohide is turned ON

STEP 36 data

to exclude an Income & Expenditure account

You have elected

there is no need

to prepare an Income & Expenditure account

no need

for this charity, follow the instructions below to exclude an Income & Expenditure account:-

for this charity, follow the instructions below to include an Income & Expenditure account:-

You MUST, for this charity, follow the instructions below to exclude an Income & Expenditure account

You MUST NOT, for this charity, follow the instructions below to exclude an Income & Expenditure account

You MUST, for this charity, follow the instructions below to include an Income & Expenditure account

Go to point A instead

- After following the instructions ignore point B and go to point C

to include an Income & Expenditure account

On the first test,

you are required

On the second test,

Overall, on both tests, you are required

Overall, on both tests, there is no need to prepare an Income & Expenditure account, although

As the message above is that you are

to prepare an Income and Expenditure account, check that there is a 'Y' in the blue cell below, and

prepare an Income and Expenditure account, then indicate if you want one, by entering

and then proceed to completion of the step

Errors

You must have regard to this section as you are using activity analysis

You can safely ignore any errors highlighted in this section, as you are not using activity analysis

using activity analysis

Hint - Try/Look at STEP

Hint - Check how you have entered funds - there is a difference between SOFA and notes

Hint - Check how you have entered revaluations - there is a difference between SOFA and notes

Hint - Check how you have entered

- there is a difference between SOFA and notes

Hint - comparatives in PL and TB do not reconcile with step 24

Hint - Check how you have entered funds and transfers between funds

Hint - Check how you have entered funds

Hint - Check all underlying figures

Hint - Items still to be analysed - see Note

DetailPL2 data and Notes data

on the Balance Sheet -

on the SOFA -

This note relates to REFERENCE on the SOFA -

This note relates to REFERENCE on the Balance Sheet -

This section is REFERENCED to the total entries on the SOFA

Yellow shade = synchronised

Red text = formula driven

Black text = formula free

Changes to the title of the regulations

Reg relating to no requirement for audit

Reg re opinion on statements

Addendum to the basis of preparation in the accounting policies

Amendment to responsibilities

for examiner's report

for auditors report

s and the preparation of accounts.

4 with respect to accounting records and the preparation of accounts.

ie preparation of accounts.

panies Act 2006. applicable to companies subject to the small companies regime.



Applicable SORP
Applicable SORP

es) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Con

audit requirement
audit requirement


section of act for examination
directions/guidance
professional exam
audit dispensation
bookkeeping
accruals

nded) **audit requirement**
audit requirement
section of act for examination
directions/guidance
professional exam
audit dispensation
bookkeeping
accruals

audit requirement
audit requirement
section of act for examination
directions/guidance
professional exam
audit dispensation
bookkeeping
accruals

audit requirement
audit requirement

section of act for examination
directions/guidance
professional exam
audit dispensation
bookkeeping
accruals



tain an audit under section 477 of the Companies Act 2006.

as subject to the small companies regime.

the preparation of accounts.

and, if it were so registered, it would be eligible to prepare accounts

and the Financial Reporting Standard 102, (effective 1st January 2016),

I respects, in accordance with charity law applicable within the jurisdiction of England & Wales

Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The S

accounts.

the Act) does not apply, and that there is no requirement in

the Companies Act 2006 (the Act) does not apply, and that the requisite resolutions under Section 84(1) of the Act) does not apply, and that there is no requirement in

the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006 (the Act) does not apply, and that the requisite resolutions under Section 84(1) of the Act) does not apply, and that there is no requirement in

Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by

Balance

es) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Com

r Income'

3

3

ted

' charities only, you may suppress each one of these disclosures by using the ' VT Policies and Paragraphs' c

r, you may suppress each one of these disclosures by using the ' VT Policies and Paragraphs' command

nts for small companies

company charities

2014

☰ in columns J and L

ssible you may wish to tailor the text.
l text appropriately to meet the circumstances.

thout altering the overall total, the income in each category should be analysed to each individual fund.

ould be entered to reduce to nil the box marked 'X' at the foot of this note

shaded cells

: and Community Benefit Societies Act 2014 operating
d Community Benefit Societies Act 2014 operating

. March 2024

ended 31 March 2024

2 to 28 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2006 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the accounts to be audited, or, if the charity is a company, if the company is exempt from audit under the Companies Act 2006, or otherwise, and are eligible for independent examination, it is my responsibility to:-

of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because

section 145(5)(b) of the Act.

of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity
of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity
the duties of an independent examiner in relation to the conducting of an independent examination. An inde
nt examination. An independent examination includes a review of the accounting records kept by the charity
he Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for th

Under section 145(5)(b) of the Act, setting out the duties of an independent examiner in relation to the conditions and in particular, I express no opinion as to whether the financial statements give a true and fair view of the assets and information supplied by the Trustees in the course of the examination is not subjected to audit tests or other independent examination are achieved and before finalising the report I obtained written assurances from the Trustees.

Examination: and can confirm that:-

2006;
pecified in Section 145(3) of the Act, namely £250000,
e of my being a qualified member of

in compliance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable to me cause to believe that in any material respect:-

use to believe that in any material respect:-

Companies Act 2006 and Section 130 of The Charities Act 2011;
The Charities Act 2011;

Accounting requirements of Section 396 of the Companies Act 2006 and The Charities Act 2011 and;

with the accounting records and comply with the accounting requirements of the Act and the Regulations setting

! SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended)

d content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any required by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any required by FRS 102 SORP, shall enable a proper understanding of the accounts to be reached.

to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to which attention should be drawn in this report in order to enable a proper understanding of the financial statements or a practice or any organisation

on behalf of a firm



the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an Independent Examiner is on page 11.

as a Registered Auditor within a firm or practice
if not, it may be left blank

in accordance with the requirements of Section 154. Our work has been undertaken so that we might state to the Trustees those matters which we have not kept under Section 75 of the Act, and on the basis of the information contained in those books of account that the Charities Act 2014 (the Act) does not apply, and that the requisite resolutions under Section 84(1) of the Charities Act 2014, and the report of the Reporting Accountant is on page 11.
that, any other account to which our report relates, and balance sheet are in agreement with its books of account

for the period ended 31 March 2024, as set out on pages 12 to 28, which comprise the Statement of Financial Activities, the Income and Expenditure Statement for the period ended 31 March 2024, as set out on pages 12 to 28, which comprise the Statement of Financial Activities, the Income and Expenditure Statement for the period ended 31 March 2024 which comprise the Statement of Financial Activities, the Profit and Loss Account, the Statement of Re

as a Registered Auditor within a firm or practice
if not, it may be left blank

31 March 2024

in accordance with the requirements of that Act.
that, in accordance with regulations made under section 154 of that Act.
that, in accordance with the Charities Act 2014 (The Act) and report in accordance with regulations made under that Act.
that, in accordance with relevant legal and regulatory requirements and ISAs-UK. Those standards require us to comply with the requirements of the Act to give a true and fair view and have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice

that, if inconsistent with the financial statements, if the charity has not kept adequate accounting records, if the charity has not kept adequate accounting records, if the charity has not kept adequate accounting records

ent and maintains professional scepticism throughout the audit.

to fraud or error, to design and perform audit procedures responsive to those risks and to obtain audit evidence that are appropriate for the circumstances, but not for the purpose of expressing an opinion of the effecting estimates and related disclosures made by the charity;

ing and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions, the disclosures, and whether the financial statements represent the underlying transactions and events in a true and fair manner, and to identify material inconsistencies with the audited financial statements and to identify any information that is not disclosed in accordance with the requirements of 'The Audit of Charities in the United Kingdom', revised in March 2012.

tain all the information and explanations which we consider necessary in order to provide us with sufficient evidence concerning other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

prepared and submitted the charity's returns to the tax authorities and assisted with the preparation of the accounts.

. Accordingly, the comparative figures for the prior period have not been audited, and our opinion does not extend to those figures, except to the extent that they are disclosed in the accounts.

ons 2008, in our opinion the charity's financial statements:

ome and Expenditure for the financial year then ended and, in particular, the financial statements

Generally Accepted Accounting Practice applicable to entities of its size

1

nity Benefit Societies Act 2014

atement of Recommended Practice for Accounting and Reporting issued by the Charity Commission in England

2014

ch the financial statements are prepared is consistent with the financial statements.

re and Community Benefit Societies Act 2014 and the regulations made under it, and the information given in the

Report is CONSISTENT with the accounts, and that is reported here

consistent with the accounts, and that is reported in the next section- do not delete this blank text row.

requires us to report to you, if in our opinion:

s in any material respect ; or

en received from branches not visited by us; or

y is not disclosed.

companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report

spect of an audit carried out under the Act and in accordance with the related regulations.

ccounts.

2 to 28 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2006 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit.

STEP 10

the charity is exempt from scrutiny

or is on page 11.

2014, and the audit report is on page 11.

ents

ut conducting any formal scrutiny.

nd that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not
by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjecte

report

Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, app
nancial statements in accordance with the Charities Act 2011 and all other applicable law and with United Ki



ility to continue as a going concern, disclosing, as applicable, matters related to going concern and using the

whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that

ncial statements for each financial year which give a true and fair view of the state of affairs of the charity as
ements for each financial year which give a true and fair view of the state of affairs of the charity as at the en
ncial statements for each financial year which give a true and fair view of the state of affairs of the charity as
with reasonable accuracy at any time the financial position of the charity and which are sufficient to show an

with reasonable accuracy at any time the financial position of the charity and which are sufficient to show an

[illegible]

possibility of the auditor in relation to the Trustees' report is limited to examining the report and ensuring that

checking if thresholds exceeded

t note. Once deleted, you will have to manually re- insert

Do not alter the totals in Column K - they will autocalculate
Do not alter the totals in Column K - they will autocalculate

ENTER DATA in any row of this note except where indicated
rows will require analysis in the individual columns

' will autohide if not relevant
sheet

using the 'Select sheets' option

activity analysis.
ivity analysis. Activity analysis is compulsory, but nominal analysis will help with the true and fair view.
ED DATA
CONTAIN CROSS REFERENCED DATA
CONTAIN CROSS REFERENCED DATA
NOT to use activity analysis.
osen NOT to use activity analysis.
:hosen to use activity analysis.

n to use activity analysis.

data. You may have exceeded a threshold, or be below a required level, or have indicated a non statutory audit when it is a statutory one
autohide

your data. You may have exceeded a threshold, or be below a required level, or have indicated a non statutory audit when it is a statutory

above row

and assets, but may need reallocation to here

in the relevant columns, but do not alter the total of the three rows

res may be included in other items

If you delete this text, the row will autohide

ounts data entered so DO NOT ENTER DATA in any row of this note except where indicated

Also, DO NOT insert ANY new columns in this worksheet
file which gives guidance on the SORP and the use of the template.

and unhide policies'

ccess for Detail!PL1

ains and losses.

ut the errors, and action required
of page breaks cannot be predicted and this may need to be 'cut and pasted' to the correct position

ou should not proceed.

Act 2014

1

2

3

4

0

cing before 01/01/16, you must use the FRSSE SORP 2015 or the FRS102 SORP 2015 in its unmodified ve
i 2015 , but ensure you do NOT claim the small charity exemption from preparing a cash flow statement.

have been suppressed

ty number

		0
Enter the Company Number	You MUST enter a number	3
Enter the Company Number	You MUST enter a number	4
No Co Number is required	DO NOT ENTER A NUMBER	1
No Co Number is required	DO NOT ENTER A NUMBER	2
Enter the Company Number	You MUST enter a number	5
	Data not entered - select an item above	0

4

1

2

Data not entered - select an item above

0

3

d in overseas jurisdictions
he charity is not registered overseas

3
2
1
4
6
5
7

0
1
2
3

1
2
3
0

pecific professional qualifications
al qualifications

refer to row 77 on scottish version change terxt toi accounatnts repoort to make text fit

*refer to row 144 on scottish version
refer to row 77 on scottish version
refer to row 144 on scottish version*

st formerly elect for EITHER independent examination OR audit OR to claim exemption from scrutiny, unless

scrutiny.

ysis - You should go to STEP 34

vities shaded blue
including fundraising activities

viewed at finalisation

ccount:-
ure account:-
count:-

you may do so if you wish

and follow the instructions to ensure an Income & Expenditure account is included and then proceed to comp
g 'Y' or 'N' in the blue cell below and then proceed to completion of the step

s

es

mission in England & Wales (CCEW) , effective January 2016,

ORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, under the historical c

1) and 84(6) of the Act have been approved and that there is no requirement in

Act 2006.

' the Charity Commission in England & Wales (CCEW)

mission in England & Wales (CCEW) , effective January 2016,

ommand

11 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016)
11 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS
e conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Com

I am an authorised member of Chartered Certified Accountant, which is one of the listed bodies.

Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation t
Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation t
pendent examination includes a review of the accounting records kept by the charity and of the accounting sy
and of the accounting systems employed by the charity and a comparison of the financial statements preser
e conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Com

ucting of an independent examination. An independent examination includes a review of the accounting reco
ffairs of the charity, and my report is limited to the matters set out in the statement below.
quiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planni
stees of all material matters.

CCEW /CCNI

le;

ig out the form and content of charity accounts;

ed by the Bulletin issued in February 2016), (The SORP).

rement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independe
s amended by the Bulletin issued in February 2016), (The SORP),
rement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independe

atements to be reached.
atements to be reached.

audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent

e are required to state to them in and for no other purpose. To the fullest extent permitted by law, we do not c
t the revenue account and balance sheet comply with the requirements of this Act, and in our opinion, in the
1) and 84(6) of the Act have been approved and that there is no requirement in the Governing Document for
nt kept under section 75 of the Co-operative and Community Benefit Societies Act 2014 (The Act) and on the

the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, i
diture Account, the Balance Sheet and the related notes to the financial statements, including a summary of significant a
cognised Gains and Losses, the Balance Sheet and the related notes to the financial statements, including a summary of

Ethical Standards for Auditors published by the Financial Reporting Council and to:-
ted Accounting Practice.

irity's financial statements are not in agreement with the accounting records and returns, or if we have not rec

ice that is sufficient and appropriate to provide a basis for our opinion;
effectiveness of the charity's internal control;

ditions that may cast significant doubt on the charity's ability to continue as a going concern;
manner that achieves a fair presentation.

is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in t

vidence to give reasonable assurance that the financial statements are free from material misstatement, whet
ificant deficiencies in internal control that we identify during the audit.

t where they impact on balances brought forward to the year ended 31 March 2024.

nd & Wales (CCEW) , effective January 2015 (The SORP), and those methods and principles have been foll

herein is consistent with the financial statements for the financial year.

Report.

11 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS
audit. As a consequence, the Trustees have elected that the financial statements be subject to independent

require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the

applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.
in accordance with International Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the

ther described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. necessary to enable the preparation of financial statements that are free from material misstatement, whether

going concern basis of accounting unless management either intends to liquidate the charity or to cease ope

it includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an auc

at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial stateme
d of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the B
at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial stateme
d explain the charity's transactions and enable them to ensure that the financial statements comply with regul

d explain the charity's transactions and enable them to ensure that the financial statements comply with regul

nd ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in
, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial stat

, the report is consistent with the figures disclosed in the financial statements.

9. This could have serious legal implications, if you do not correct the data in Steps 9 or 10.

10. This could have serious legal implications, if you do not correct the data in Step 1.

rsion, or SORP 2005 for earlier periods, as applicable.

; an audit is MANDATORY. The election can be a permanent one, but a minute must be on file. Answer 'Y' if t

pletion of the step

ost convention,

§ 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006)

to the conducting of an independent examination. An independent examination includes a review of the accounts and records of the charity and the systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements.

ing and conduct of an audit goes beyond the limited assurance that an independent examination can provide

I audit dispensation does not apply in scotland

nt examination;

nt examination;

it Examination.

accept or assume liability or responsibility to anyone other than the Trustees as a body, for our work, for this r
preceding year of account, the financial criteria for the exercise of the power conferred by Section 84 of the A
the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be s

basis of the information contained in those books of account, whether the revenue account and balance sheet

ncluding a summary of significant accounting policies.

ccounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respec
significant accounting policies, as set out on pages 12 to 28.

ceived all the information and explanations we require for our audit, or if information specified by law regarding

he course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies caused by fraud or other irregularity or error.

owed.

§ 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended).

nt to Section 476 of the Companies Act 2006. The Trustees also consider the charity to be exempt from the requirement to be subject to li
· view given by the accounts.

: financial statements give a true and fair view.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit (due to fraud or error. In preparing the financial statements, management is responsible for assessing the charities, or has no realistic alternative but to do so.

Audit conducted in accordance with ISAs-UK will always detect a material misstatement when it exists. Misstatements

means the Trustees are required to :-

the Board is required to :-

means the Trustees are required to :-

actions made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity

actions made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity

the financial statements.

statements.

there is a minute.

ended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England and Wales, and the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to

unting records kept by the charity and of the accounting systems employed by the charity and a comparison
unting records kept by the charity and of the accounting systems employed by the charity and a comparison
: also includes consideration of any unusual items or disclosures in the financial statements, and seeking expl
ements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the exam
ompanies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to

cial statements presented with those records. It also includes consideration of any unusual items or disclosures

report or for the opinions we have formed.
act were met in relation to that year.
subject to Independent Examination.

at comply with the requirements of the Act, and to report relating to the preceding year of account whether, in

cts, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prep

g Trustees' remuneration and transactions with the charity is not disclosed.

ncies we consider the implications for our report.

ended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in Engla

ndependent Examination.

of the financial statements in England & Wales, and we have fulfilled our other ethical responsibilities in accordance with the provisions of the Companies Act 2006, including our responsibility to ensure the accuracy of the financial statements and to ensure that the financial statements give a true and fair view of the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and our

statements can arise from fraud or error and are considered material if, individually or in the aggregate, they could

and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

nd & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 15
independent examination.

of the financial statements presented with those records. It also includes consideration of any unusual items
of the financial statements presented with those records. It also includes consideration of any unusual items
lanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as f
ination is to establish as far as possible that there have been no breaches of charity legislation and that, on a
independent examination. , and that the accounts do not require an audit in accordance with Part 16 of the C

res in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. Th

our opinion, the financial criteria for the exercise of the power conferred by section 84 were met in relation to

ared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities)

nd & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 15

dance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to support the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations.

These financial statements are reasonably expected to influence the economic decisions of users taken on the basis of these financial statements.

9.

or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such r
or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such r
far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence re
test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with th
ompanies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the

e purpose of the examination is to establish as far as possible that there have been no breaches of charity leg

the year.

s) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in En

ropriate to provide a basis for our opinion.

ase operations, or has no realistic alternative but to do so.

atements.

matters. The purpose of the examination is to establish as far as possible that there have been no breaches c
matters. The purpose of the examination is to establish as far as possible that there have been no breaches c
levant to the amounts and disclosures made, the financial statements comply with the SORP.
re SORP.

Companies Act 2006. The Trustees consider that the audit requirement of Section 144(1) of the Charities Ac

gislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial sta

gland & Wales (CCEW) , effective January 2016, under the historical cost convention, and in accordance with the accour

of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the fi
of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the fi

:t 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the char

.tements comply with the SORP.

ating policies set out on page 19, which framework constitutes the applicable United Kingdom Generally Accepted Accour

financial statements comply with the SORP.
financial statements comply with the SORP.

ity for the conducting of an audit

ting Practice.

Workings

at 31 March 2024

e fixed assets previous years

£

Goodwill:

Cost

B/fwd

Additions

Disposals

C/fwd

Amortisation

B/fwd

Provided during the year

On disposals

C/fwd

Net book value

Net book value b/fwd per current year trial balance

The workings below form the basis for the Fixed asset note. Whenever AutoHide is turned on or off the appropriate columns below are re-copied to the Notes sheet.

Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles
	£	£	£
Cost			
B/fwd	590,931	-	-
Additions	-	-	-
Surplus on revaluatio	-	-	-
Disposals	-	-	-
C/fwd	590,931	-	-
Depreciation			
B/fwd	-	-	-
Charge for the year	-	-	-
Surplus on revaluatio	-	-	-
On disposals	-	-	-
C/fwd	-	-	-
Net book value			
C/fwd	590,931	-	-
B/fwd	590,931	-	-

Tangible fixed assets previous year

Land and
BuildingsPlant &
MachineryMotor
Vehicles

	£	£	£
Cost			
B/fwd	590,931	-	-
Additions	-	-	-
Surplus on revaluatio	-	-	-
Disposals	-	-	-
C/fwd	<u>590,931</u>	<u>-</u>	<u>-</u>
Depreciation			
B/fwd	-	-	-
Charge for the year	-	-	-
Surplus on revaluatio	-	-	-
On disposals	-	-	-
C/fwd	<u>-</u>	<u>-</u>	<u>-</u>
Net book value	<u>590,931</u>	<u>-</u>	<u>-</u>

The workings below form the basis for the Investments note. Whenever AutoHide is turned on or off the appropriate columns below are re-copied to the Notes sheet.

Investments

	Investments in subsidiary undertakings	Listed Investments	Other investments
	£	£	£
Cost			
B/fwd	-	-	-
Additions	-	-	-
Revaluations	-	-	-
Disposals	-	-	-
C/fwd	<u>-</u>	<u>-</u>	<u>-</u>

Investments previous year

	Investments in subsidiary undertakings	Listed Investments	Other investments
	£	£	£
Cost			
B/fwd	-	-	-
Additions	-	-	-
Revaluations	-	-	-
Disposals	-	-	-
C/fwd	<u>-</u>	<u>-</u>	<u>-</u>

Total

£

590,931

-

-

-

590,931

Including unanalysed revaluation

-

-

-

-

590,931

590,931

Total

£

590,931

-

-

-

590,931

-

-

-

-

590,931

Total

£

-

-

-

-

-

Total

£

-

-

-

-

-