

Micro Charity Accounts (Receipts and Payments Basis)

As a micro charity (income under £25,000), we use a **Receipts and Payments** method.

Statement of Financial Activities (Receipts and Payments)

Receipts (Money In)

From Donations and Legacies (Incl. Gift Aid)
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From Charitable Activities (Fees for services)
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From Other Trading Activities (Fundraising)

From Investments (Interest)

Total Receipts

Payments (Money Out)

Expenditure on Charitable Activities (Grants, Project Costs)
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Expenditure on Raising Funds (Fundraising Costs)
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Governance and Support Costs (Admin, Insurance)

Total Payments

Net Movement of Funds (A - B)

Statement of Assets and Liabilities (The Balances Sheet)

Balances and Funds

Cash Funds (Bank and in Hand)

Total Cash Funds

Other Monetary Assets (e.g., Gift Aid claimed but not yet received)

Liabilities (e.g., Bills due to be paid)
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3. Annual Return (AR24) Key Entries

When completing the online **Annual Return (AR24)**, you will input the key totals from the accounts above:

AR24 Field

Total Income

Total Spending

Total Income from Charitable Activities

Cash at bank and in hand

Current Year (2024)	Previous Year ()
1650	0
760	0
610	0
0	0
3020	#VALUE!
Current Year (2024)	Previous Year ()
1027	0
0	0
319	0
1346	0
	#VALUE!

At End of Year (2024)	At Start of Year ()
1673	0
1673	0
	0
0	0
0	0

At End of Year (2024)	Source in Accounts
3020	Total Receipts (Total A)
1346	Total Payments (Total B)
760	Income from Charitable Activities section in Receipts
1673	Total Cash Funds (Total C)

