

Prepare a charity's annual accounts

Find out how to prepare the right annual accounts for your charity's structure and income.

You should follow different guidance if your charity is:

- [exempt](#) - because it's not regulated by the Charity Commission
- in [Scotland](#) or [Northern Ireland](#)

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Prepare a charity's annual accounts

1. Is your charity a company?

Charitable incorporated organisations (CIOs) aren't companies.

Yes

No

[Next step](#)

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2. How much money does your charity make each year?

Up to £25,000

Over £25,000 to £250,000

Over £250,000 to £500,000

Over £500,000 to £1 million

Over £1 million

[Next step](#)

Prepare a charity's annual accounts

You can prepare either receipts and payments or accruals accounts but must have them checked.

You can choose which type of accounts you prepare - either receipts and payments accounts or accruals accounts.

Receipts and payments accounts

Receipts and payments accounting is a summary of all the money you received and paid out in the year.

You need to list assets (things your charity owns or money it is owed) and liabilities (money your charity owes to others).

[Download templates for preparing receipts and payments accounts.](#)

Charitable incorporated organisations (CIOs)

If you're preparing receipts and payments accounts for a CIO, you must also include details of any loans:

- someone else has agreed to pay if the CIO can't ('under guarantee')
- secured against the CIO's assets (for example property)

	-	-	-
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B3 Investment assets

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-

B4 Assets retained for the charity's own use

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Benjamin Herycz	
	Andrew Davies	

Notes for restricted funds

- 1) £4,400 from Barnwood trust for disabled bike projects
- 2) £2,000 from Friends of the Cotswolds for rewilding project
- 3) £15,000 between two private donors for Freeminers project

Profit and Loss

Dean Trail Volunteers

For the period 4 July 2024 to 31 March 2025

4 JUL 2024-31 MAR
2025

Turnover

Crowdfunding	271.70
Grant Income	2,000.00
Mini DH	257.00
Other donations	16,221.47
Paypal Donations	593.00
Tabletop Sales	12,292.94
Total Turnover	31,636.11

Cost of Sales

Tools & Materials	341.29
Total Cost of Sales	341.29

Gross Profit

31,294.82

Administrative Costs

Advertising Costs	91.38
Audit & Accountancy fees	92.40
Equipment Maintenance	104.02
Events	856.07
Insurance	431.29
Licenses and Subscriptions	20.00
Paypal Fees	66.09
Sub-Contractor Fees	16,963.52
Volunteer Supplies & Gifts	340.00
Website costs	101.99
Total Administrative Costs	19,066.76

Operating Profit

12,228.06

Profit on Ordinary Activities Before Taxation

12,228.06

Profit after Taxation

12,228.06