

Small Charity Support

Supporting Small Charities & Voluntary Organisations

Registered Charitable Incorporated Organisation, No:1161963

An Accounts Spreadsheet for “Small” Charities

2 – Setting Up

Small Charity Support defines “*small*” charities as the 75% of charities which are “*primarily run ‘hands-on’ by their trustees and other volunteers, usually with minimal or no paid professional administrative and/or financial support staff*”. Such “small” charities typically have annual incomes less than £100,000.

This Volume shows how to set up the blank spreadsheet for first use including:
a: creating categories (nominal accounts); b: accounts; c: funds; d: budgets

For information on: **a:** the underlying principles of how the spreadsheet is designed to work;
b: how it compares with other financial management software; **c:** why current reporting standards are not Fit-for-Purpose (*particularly for small charities*), see Vol.1;

For information on the daily/weekly/monthly use of the spreadsheet for regular data entry. financial analysis, cash-flow monitoring, internal and external reporting see, Vol.3

For information on end-of-financial-year/period operations to re-set the spreadsheet for the next financial period, see Vol.4

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An Accounts Spreadsheet for “Small” Charities

2 – Setting Up the Spreadsheet

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1. The Golden Rules

Throughout this leaflet the following “golden rules” apply
Ignore them and the spreadsheet will not function accurately – or at all.

1: If a cell already contains a formula, DON’T replace it with anything else.

**2: If a cell contains simple text or a numeric value (or is blank)
DON’T replace it with a formula**

3: When using “Copy & Paste”, always use “Paste-Special-Value”

And a Cautionary Note:

As with any accounts software package, getting the software set up initially to meet the needs of your charity is, by far and away, the most difficult part – no matter how good the software is. Every charity is different and will have its own particular requirements for the way it wants its accounts to be structured. So whilst there will inevitably be some aspects which are common to most charities, there is no such thing as a “universal software package” which works “out of the box”.

So expect some “hair tearing” and “wailing and gnashing of teeth” as you work out what is going to be best for your charity.

Before being able to use the Spreadsheet (*ie*: enter transactions data) you will need to configure the following worksheets to meet your particular requirements:

Title Categories Budget

Note that the Budget and Categories worksheet tightly linked and have to be configured together

2. The “Title” Worksheet

- i) click on cell A6 to enter the name of the charity;
- ii) click on cell A7 to enter the registration details of the charity with the Charity Commission (and with Companies House if the charity is also a registered Company);
- iii) click on cell A11 to enter the end-date of the financial year to which this Spreadsheet relates.

These are the only items to be entered on this worksheet – **don't change any other cells on this worksheet.**

Thereafter only the financial year end date needs to be updated annually.

The name of the charity and its Financial Year End date are replicated throughout the spreadsheet where required.

Note that although a Financial Year typically ends on the last day of a month, the year-end-date can be set to any date that the charity wishes – eg: 5 April 2012 if the charity wishes to coincide with the HMRC Tax Year.

However, the monthly Budget Reporting dates (see Section 5 in Volume 3) are linked to the date of the Financial Year End (FYE). So a charity which set its FYE to 5 April would have its monthly Budget Reports set to the 5th of each month.

3. The Categories & Budget Worksheets

3.1. Introduction

Categories (called “Nominal Accounts” in accountancy jargon) are the headings (ie: #-tags) under which you identify and report different sources of receipts (income) and types of payments (expenditure).

Note that in this illustration some rows have been hidden, as indicated.

It's not a mandatory requirement to do so, but it is usual to structure Categories so that related Categories are grouped together – not least because it makes the charity's accounts easier for others to understand.

In this spreadsheet, categories in **ALL**

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
Name of Charity	R&P To 31-Dec-23	Accruals To 31-Dec-23	Full Year Budget	Budget to 31-Dec-23	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	SumCheck: Year Total
RECEIPTS																	
R1-VOLUNTARY INCOME																	
_R1-Donations (not GiftAided)	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
_R1-Donations (GiftAided)	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
_R1-Gift Aid	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
_R1-Rename or Hide	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
_R1-Rename or Hide	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
_R1-Rename or Hide	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
_R1-Miscellaneous	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
R2-INCOME GENERATION																	
_R2F-Fundraising	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
_R2F-Fundraising	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
_R2F-Rename or Hide	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
_R2F-Rename or Hide	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
_R2F-Miscellaneous	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
R2S-Charitable Services																	
_R2S-Receipts from Services	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
_R2S-Receipts from Services	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
_R2S-Rename or Hide	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
_R2S-Rename or Hide	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
_R2S-Miscellaneous	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
R2O-Other																	
_R2O-Interest on Accounts	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
_R2O-Interest on Accounts	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
_R2O-Rename or Hide	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
_R2O-Rename or Hide	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
_R2O-Miscellaneous	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
R3-INVESTMENT INCOME																	
_R3-Income from Investments	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
_R3-Income from Investments	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
_R3-Miscellaneous	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK

CAPITALS are used as group-headings to clarify how the overall Categories are structured. They are **NOT** used as operational #-tags, which is why there are no formulae in the corresponding columns F-R.

Consequently, even though they appear in the drop-down lists (see Vol-3, Section 1.2c), transactions #-tagged with group-headings will NOT be included in any of the reports.

If you don't need or want to group Categories with headings in that way, those capitalised rows can be deleted (see section 3.6 Removing Surplus Category Rows).

The Categories worksheet is the “engine room” of the system. It is here that the overall structure for all the Categories are set up, receipts & payments data are accumulated and the budget set up. **You must set this worksheet up before you can work anywhere else in the spreadsheet.**

Getting this worksheet set up is, by far, the hardest and most time-consuming aspect of using this Spreadsheet. So it is well worth spending some time thinking carefully about what categories you require and how they are best organised. The good news is that, once the Categories are set-up and structured to your requirements, only minimal adjustments should be needed subsequently. All the routine data entry and reporting is done in other worksheets.

The category groups in the blank version of the spreadsheet reflect the structure outlined in the Charity Commission on-line guidance for Receipts & Payments accounts

<https://www.gov.uk/government/collections/receipts-and-payments-accounts-pack-cc16>

The underlying philosophy of the spreadsheet is that it should produce most, if not all, the reports and information that Trustees need without the user having to export data for “processing” elsewhere.

AND

- ◆ The financial records and reports should be in a form simple enough for Trustees without any special financial qualifications to understand intuitively;
- ◆ The reports should be easy to produce accurately “on demand” - ie: to be able to provide them to Trustees on a regular basis to ensure that the charity is managed effectively.

The illustration below shows how the Categories worksheet had been set up for the “Better Living” example charity. However, it will be clearer to download the actual example spreadsheet from the Small Charity Support website <https://www.smallcharitysupport.uk/images/DownLoads/FMS-Spreadsheet/FMS-BetterLivingExample-230817-V23-3.xlsx> to see it functioning in practice.

1	Better Living (Example)				Monthly Budget - FYE: 31-Dec-22												SumCheck: Year Total		
	R&P To 31-Dec-22	Accruals To 31-Dec-22	Full Year Budget	Budget to 31-Dec-22	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22			
2	RECEIPTS																		
3	R1-VOLUNTARY INCOME																		
4	_R1-Membership	2,550.00	2,550.00	2,500.00	2,500.00	1,500.00	750.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK	
5	_R1-Donations	3,063.70	3,063.70	3,000.00	3,000.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	OK	
6	_R1-Gift Aid	845.00	975.00	800.00	900.00	0.00	0.00	0.00	600.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00	900.00	
15	_R1-Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK	
16	R2-INCOME GENERATION																		
17	R2F-Fundraising																		
18	_R2F-Fundraising	0.00	0.00	100.00	100.00	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	OK
24	_R2-Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK	
25	R2S-Charitable Services																		
26	_R2S-Receipts from Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK	
32	_R2S-Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK	
33	R2O-Other																		
34	_R2O-Interest on Accounts	51.50	51.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK	
40	_R2O-Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK	
41	R3-INVESTMENT INCOME																		
42	_R3-Income from Investments	1,986.45	1,986.45	5,000.00	5,000.00	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	OK	
43	_R3-Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK	
44	R4-CHARITABLE INCOME																		
45	R4G-GENERAL FUNDS																		
46	_R4G-Conf Registrations	1,350.00	1,350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK	
60	_R4G-Miscellaneous	33.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK	
61	R4R-RESTRICTED FUNDS																		
62	_R4R-SafeAtHome	11,832.46	11,832.46	11,250.00	11,250.00	0.00	7,500.00	0.00	0.00	0.00	0.00	0.00	3,750.00	0.00	0.00	0.00	0.00	OK	
63	_R4R-BetterEating	8,500.00	8,500.00	8,500.00	8,500.00	3,500.00	0.00	0.00	3,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	OK	
64	_R4R-HealthMatters	3,905.39	3,905.39	4,000.00	4,000.00	0.00	0.00	2,500.00	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	OK	
77	_R4R-Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK	
78	R8-OTHER RECEIPTS																		
79	_R8-Receipts from Members	400.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK	

Note: in the above illustration, some of the unused rows have been hidden to save space.

3.2. Editing the Categories Worksheet

IMPORTANT ! Many of the cells in the Categories Worksheet are referred to from other worksheets or contain formulae which refer to cells in other worksheets.

So particular rules must be followed when inserting rows for additional Categories or deleting unwanted Categories. Failure to comply with those rules will inevitably cause the formulae to misalign and significantly disrupt the proper functioning of the worksheet.

The procedures for removing unwanted rows and inserting additional rows for categories are set out in detail in Section-2.5

You should not insert additional columns or delete existing ones as this is likely to cause the spreadsheet to malfunction.

3.3. Categories Worksheet – The Rows

a) Rows 1 & 2 – Column Headings

The headings in these two rows are set by formulae using data set up elsewhere in the spreadsheet and **should NOT be altered manually**. eg: note the use of the range-name “*CharityName*” in the formula in cell A1 and the use of the range-name “*FYEDate*” in the formula in cells H-S1 to calculate and display the Monthly Budget header. And in cells H-S2 the range-name “*FYSDate*” is used to calculate and display the dates for each of the budget-months in the financial year.

b) Rows 3 – 154 – The Categories #-Tags

These rows are used to identify and aggregate the monthly data for each category throughout the financial year. Don't worry that there is such a large number of category rows. Those that you don't need can be deleted later. They are included initially because it is much easier and quicker (and less prone to mistakes) to delete unwanted rows than to insert additional rows

However, there is no mandatory structure for the layout and content every charity will have its own particular requirements. Some of the categories included in the “Blank” spreadsheet will not be required by all charities, and charities may wish to add additional category groups to meet their particular needs.

3.4. Categories Worksheet – The Columns

a) Column-A (Category #-tags)

This column contains a short name (or description) for each category. You are free to alter these to meet the needs of your charity.

Those names are the #-tags by which transactions can be identified elsewhere in the spreadsheet. They can be any valid text **BUT FOR OBVIOUS REASONS THERE MUST BE NO DUPLICATES**, otherwise transactions will be double-counted.

That is why, in the examples, each category is prefixed by a sequence number (eg: *_R1*).

In that way it is possible to use the same sub-category name (eg: “Miscellaneous” or “Sundries”) under different groups of categories (as illustrated in the “Blank” spreadsheet).

The use of a prefix also ensures that categories are retained in their groups sequence when using other spreadsheet functions (eg: Sort or Pivot Tables), and the use of underscores provides a simple means of indenting categories to improve the visual layout of reports.

Note: the spreadsheet uses “Data Validation” functionality to ensure that only valid Category #-tags are inserted in the transactions records worksheets (ie: Bank, Cash, PayPal, Deposit). A drop-down list of valid Category #-tags is offered when entering data – an invalid #-tag will not be accepted.

But beware! That data validation is bypassed if you use Copy & Paste to copy text which is not a valid Category #-tag from another location and paste into a Category column of a transaction record.

Note: the formulae used to transfer the category names into the Budget worksheet make use of the first hyphen (-) in the category name to identify and omit the prefixes when displaying the category name in the Budget Report worksheet. You can use most standard characters as the prefix-identifier. But, if you use anything other than a hyphen to denote the end of the prefixes, you will have to make your own appropriate alterations to the formulae in the Budget worksheet.

Note also: it is best to avoid special characters (eg: *~#@&*) in category names as these can occasionally cause problems when encountered in formulae.

And it is better to keep the category names as short as possible. In particular, long names may not be displayed in full and this will cause difficulties when the differences between category names come towards the end of the name and therefore cannot be seen.

b) Column-B – R&P to....

The cells in this column calculate the aggregated Receipts or Payments during the reporting period for each category on a “R&P” basis. It does this across the Bank, Cash, PayPal & Deposit accounts worksheets and is therefore the overall total for each category regardless of the account worksheet into which the transaction was recorded. The reporting period is from the beginning of the financial year to the date selected in the Budget worksheet.

c) Column-C – Accruals to....

The cells in this column similarly calculate the aggregated Income or Expenditure during the reporting period for each category on an “Accruals” basis. It does this across the Bank, Cash, PayPal & Deposit accounts worksheets and is therefore the overall total for each category regardless of the account worksheet into which the transaction was recorded. The reporting period is from the beginning of the financial year to the date selected in the Budget worksheet.

Important Note: The aggregate data in columns B & C are calculated “in real time” (ie: automatically, as new transactions data are entered) from the corresponding transactions data by the use of formulae and require no other action by the user.

This is a prime example of how the spreadsheet uses multiple #-tags across multiple worksheets to aggregate and report transactions data in both “R&P” and “Accruals” formats simultaneously from one simple intuitive set of transactions records.

More detailed information on how the data are aggregated is given in the following Section-3 describing the setting up and use of the Budget worksheet.

The formulae in Columns B & C must not be altered.

d) Column-D – Full Year Budget

The data in this column are the budgets for the year as set/approved by the Trustees for each corresponding category. They are entered manually prior to the financial year and do not normally require any further adjustment unless the Trustees set/approve a major revision of the annual budget during the course of the year.

e) Column-E – Budget to

This contains the aggregate budget figure for the reporting period (as set in Cell-G1 of the Budget Report) for the corresponding category.

The data are calculated automatically by formulae from the anticipated cash-flow data in Columns F-Q and requires no action other than to set the date of the Budget Report on the Budget worksheet.

The formulae in Column-E must not be altered.

f) Columns F to Q

The cells from F4 to Q154 are used to set the anticipated monthly cash-flows for each category during the year. These cells are all set initially by formulae to 1/12th of the total budget for the year as set in the corresponding cell in column-D (ie: assumes an even monthly distribution of income/expenditure for each category throughout the year).

However, if desired the monthly budget figures can be varied to represent cash-flows which are not regular on a monthly basis. eg: receipts/payments which are made quarterly (such as utility bills); yearly (such as insurance payments) or just irregularly (such as Gift Aid reclaimed in, say, April and December). To achieve that the pre-set formulae are simply over-typed with the budgeted amount (including zero where appropriate) for that category and month.

See Section-4.1 Total Annual Budget for examples of how to set up variable monthly budgets.

g) Column R {Sum Check}

The purpose of this column is to verify that the monthly budget amounts set in columns F-Q actually add up to the annual amount set in column D

This is illustrated in rows 4, 5 & 6 of the Example worksheet, shown on pg.5;

In row 5 there is a “standard” monthly budget for Donations in which each month is set to 1/12th of the annual amount using the pre-set formulae. The sum-check cell, R5 therefore displays “OK”;

In row 4 the income from Membership Subscriptions is expected to be £1,500 in January, £750 in February, £250 in March and nothing thereafter. The standard formulae in cells F4:Q4 have been over-typed with the appropriate amounts, which add up to £2,500, the Full Year Budget as entered in cell D4. Hence the sum-check cell R4 also displays “OK”;

In row 6, the Full Year Budget for Gift Aid (cell D6) has been set to £800 with £600 entered as due in April but with £300 inadvertently entered for August instead of £200. The “OK” in the sum-check cell,

					Monthly Budget - FYE: 31-Dec-22													
1	Better Living {Example}																	
2	RECEIPTS	R&P To 31-Dec-22	Accruals To 31-Dec-22	Full Year Budget	Budget to 31-Dec-22	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	SumCheck: Year Total
3	R1-VOLUNTARY INCOME			2,500.00	2,500.00	1,500.00	750.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
4	_R1-Membership	2,550.00	2,550.00	2,500.00	2,500.00	1,500.00	750.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
5	_R1-Donations	3,063.70	3,063.70	3,000.00	3,000.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	OK
6	_R1-Gift Aid	845.00	975.00	800.00	900.00	0.00	0.00	0.00	600.00	0.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00	OK
15	R1-Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK

has been replaced by “£900” to draw attention to the discrepancy. When the error is corrected the check-sum will return to “OK” (you can test that for yourself in the “Better Living {Example}” spreadsheet).

3.5. Links between the “Categories” & “BudgetReport” worksheets.

It is important to note that most of the information in the Budget worksheet is just a replica of the information in the Categories worksheet but in a layout which is easier to read.

The focus of the Categories worksheet is on data processing – collating and aggregating the charity’s financial transactions data. Its layout is therefore determined by functionality.

The focus of the Budget worksheet is on presenting those aggregated financial data in a clear and meaningful way to the Trustees (and anyone else with a legitimate interest).

So before making changes to the layout and content of Categories worksheet it is important to recognise that any such changes will have equivalent consequences for the layout and content of the Budget Report.

Changes to the content of the Categories worksheet (eg: the names of categories, numeric values in cells) generally get replicated automatically (through the use of formulae) in the Budget worksheet.

But changes to the layout of the Categories worksheet (eg: deleting, inserting or moving rows) requires complementary changes to be made manually to the Budget worksheet.

3.6. Removing Surplus Category Rows

The number of rows in the “Categories” #-tag worksheet of the “Blank” spreadsheet has deliberately been set to more than is likely to be required initially. That is because it is easier to remove unused #-tag rows which are surplus to requirements than to insert additional #-tag rows.

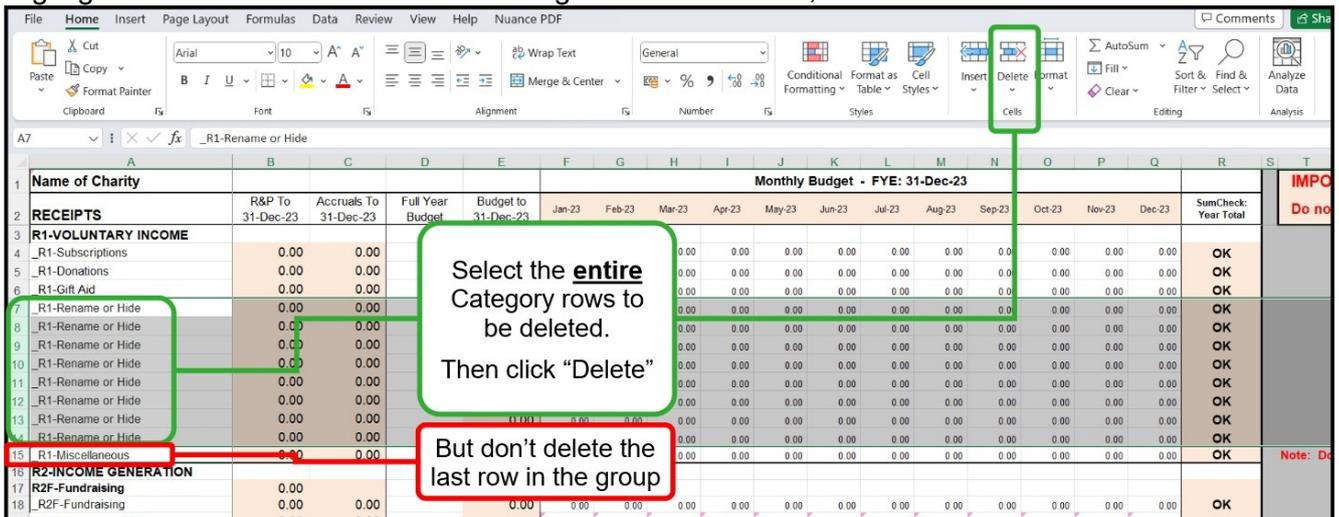
Suppose that your charity requires only three categories of Voluntary Income:

- (i) Subscriptions; (ii) Donations; (iii) Gift Aid

a) Deleting surplus rows in the Categories worksheet.

The the “default” text in cells A4, A5 & A6 of the Categories worksheet has been over-typed with those category names. The remaining rows with the #-tag “_R1-Rename or Hide”, 7-14 are redundant.

Highlight those entire redundant rows using the left-hand ruler, and click “Delete”.



Note: it is important to select the whole row, not just the cells in columns A-R.

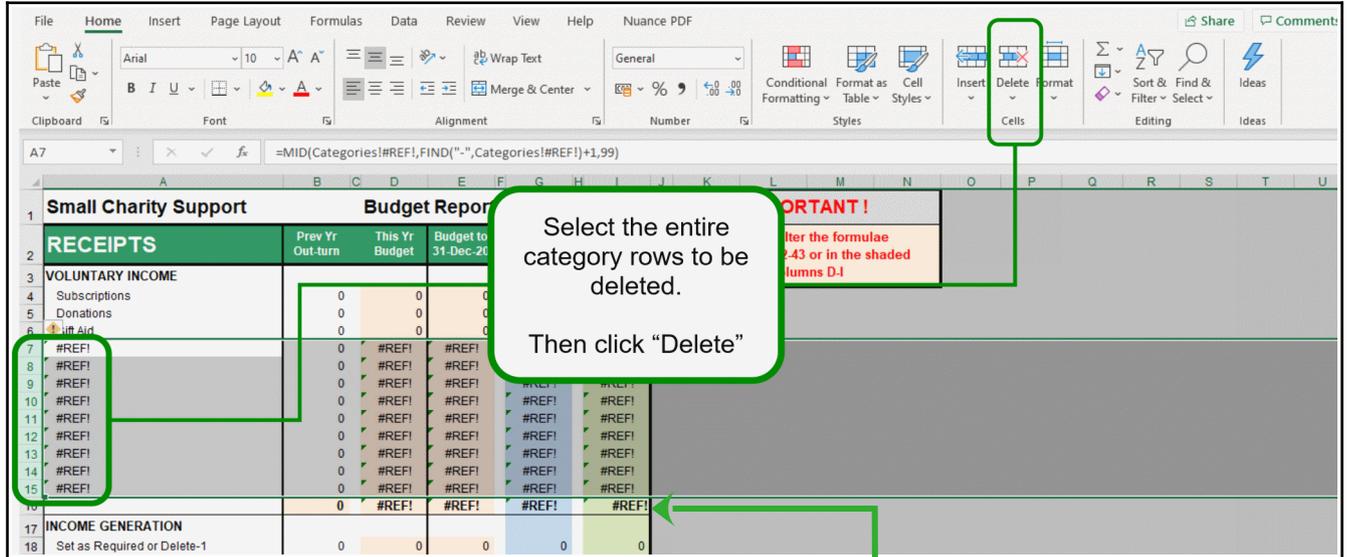
Note also: it is important not to delete the last row in each group – in this case: _R1- Miscellaneous. That is because the last row in each Category group is used by formulae elsewhere in the spreadsheet to identify the ranges of data to be aggregated into subtotals and totals for reports.

b) Deleting surplus rows in the BudgetReport worksheet.

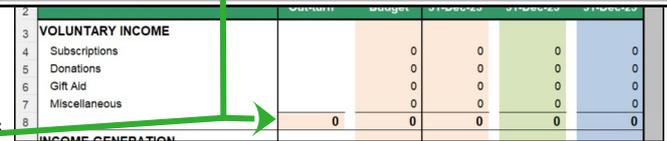
Now move to the Budget worksheet where you will see that the category names text (and any financial data if you had also added that in Categories) for the first three rows under “Voluntary Income” have been automatically updated to match the data in the Categories worksheet.

The remaining rows under Voluntary Income are redundant and are now showing “#REF!” errors because the cells being being used by the formulae no longer exist, having been deleted in the Categories worksheet.

Follow the same procedure as for deleting redundant rows in the “Categories” worksheet.



You will see (inset) that the redundant rows have now been removed and the correct calculation of the sub-total for the “Voluntary Income” group has been restored.



3.7. Inserting Additional Category Rows

If the number of category rows in the blank worksheet is insufficient for your needs (or if you wish to add extra groups of categories) it is possible to insert extra rows, but a bit more care is necessary and it is important that you follow these instructions meticulously.

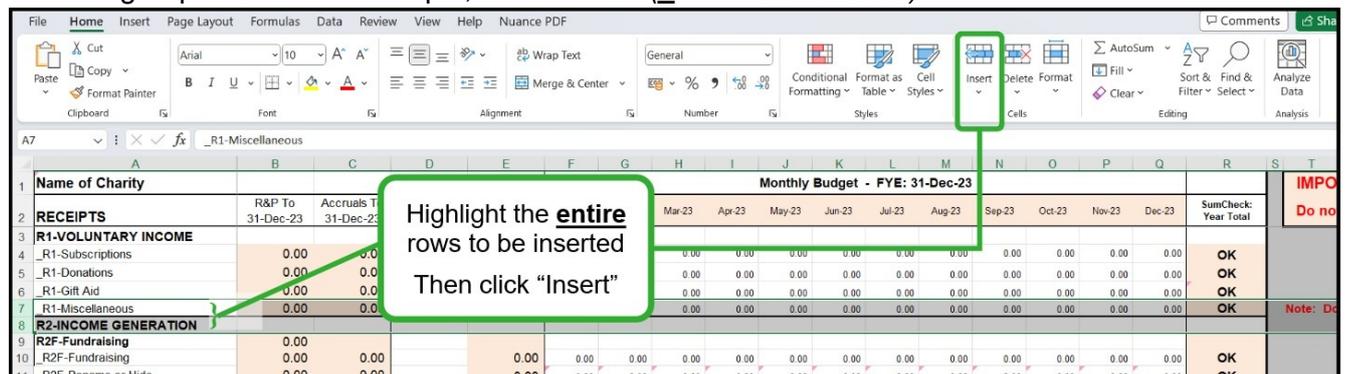
Note that: for the reasons already given above – in order to preserve the correct calculation of sub-totals for the various groups of categories it is ESSENTIAL that additional rows are inserted in the middle of an existing group and NOT added after the last row of the group.

Suppose that you require two extra categories in the group “Voluntary Income”

- (i) “Sponsored Walks”
- (ii) “Legacies” –.

a) Inserting additional rows in the Categories worksheet.

- i) Highlight where you want to insert the additional rows – it must be **ABOVE** the last row in the group – ie: in this example, above row 7 (_R1-Miscellaneous).



Click on “Insert” to insert the required two additional empty rows.

- ii) To copy the necessary formulae into the new empty rows.
First, click on the entire row (ie: not just columns A-R) immediately above the newly inserted rows and copy the entire contents of that row using “Copy” or “Ctrl-C”.
- iii) Then highlight all the newly inserted rows (in this case, rows 7 & 8) and paste the copied row into them using “Paste” or “Ctrl-V”.

Important note: This is one of the few places where it is appropriate to use full copy & paste – ie: copy & pasting ALL cell characteristics, including formulae and formatting as well as the text/numeric content of the copied cells)

- iv) The VOLUNTARY INCOME group now contains two additional rows, initially #-tagged “_R1-Gift Aid”.

Overt-type those duplicate #-tags with the required additional #-tags (insert).

b) Inserting additional rows in the BudgetReport worksheet.

Exactly the same procedure is used to insert the additional rows into the *BudgetReport* worksheet.

Except that: copying the formulae in column-A of the *BudgetReport* worksheet into the inserted rows will have automatically updated the #-tags and all the data in the inserted rows to match the corresponding data in the *Categories* worksheet.

Note: The position of the rows to be inserted is determined by the name of the category, NOT BY ITS ROW NUMBER IN THE CATEGORIES WORKSHEET.

In the “*Better Living {Example}*” spreadsheet, the row numbers of the “*Donations*” category happens to be the same in both the *Categories* and the *BudgetReport* worksheets. But lower down the list of categories the row numbers differ due to the additional formatting in the Budget Report.

eg: if it was necessary to insert three extra categories between row 159 (*_P4-Office Costs*) and row 160 (*_P4-Meetings*) in the *Categories* worksheet, the additional rows would have to be inserted between rows 172 (*Office Costs*) and row 173 (*Meetings*) in the *BudgetReport* worksheet.

All that remains is to update any data for the Previous Year’s Out-turn, in Column-B (see section 4.4).

3.8. What Categories Does The Charity Need?

This is a “horses for courses” question. The answer will be as varied as the ca.150,000 charities in the UK. But there will, of course, be many common patterns of categories in use.

The Accounts Spreadsheet is set up to follow the structure in the Charity Commission guidance (which many, if not most, charities use). And tries to make it as easy as possible for charities to adapt that structure to their own particular needs.

4. The Budget & Cash-Flow Report

The “good news” is that once the hard work of setting up the categories structure is complete, entering the financial data into the Categories worksheet is simple and straightforward.

Note: No budget and cash-flow transactions data are entered manually into the Budget and Cash-Flow worksheets themselves. The Budget and Cash-Flow worksheets serve only to aggregate the data from the Categories worksheet and present them in a more “Trustee-friendly” format.

4.1. Total Annual Budget

The total annual budget for each category of receipts and payments, as approved by the Trustees as part of the charity's Annual Business Plan is entered manually into the relevant cells in Column-D of the Categories worksheet. This is done in the set-up process prior to the beginning of the financial period and does not require any subsequent alteration.

4.2. Cash-Flow Monitoring & Management

Cash-flow management is often presented as if it's a skilled financial function requiring a dedicated and experienced individual (or even team) to cope with it. **That is nonsense !**

We all know, and understand from ordinary every-day experience, that if a significant payment (eg: the rent/mortgage, or car insurance) has to be made before the next salary is received that can create problems if, at the time that the payment is due, there will not be enough money in the bank to cover it. And this isn't about “living beyond one's means” and getting into unsustainable debt when the next salary will be sufficient to cover the payment.

All that is required is to reschedule some other less urgent payments to a later date to leave enough money in the bank to cover the significant payment on the due date. The Categories worksheet allows you to make those kinds of forward financial plans to make sure that your charity is always solvent.

4.3. Budget-Setting – Categories Worksheet

The budgeting of “regular as clockwork” monthly bills is easy. By default, the worksheet automatically divides the annual budget for each category (as entered into in Column-D) and allocates 1/12th to each month in the financial year across Columns-F to Q.

That works fine for regular monthly receipts and/or payments (eg: salaries, telephone bills, regular consumables) and no further action is required. But where money comes in or goes out less frequently than monthly (eg: quarterly, half-yearly) or just “occasionally” it is also possible to set those patterns of receipts and payments into the Categories worksheet.

a) Membership Subscriptions Example (from the Better Living Charity spreadsheet)

- The Better Living charity was anticipating receiving all its £2,500 membership subscriptions in the first 3 months of the year. So entered £2,500 in cell D4 (Full Year Budget). The default formulae in cells F4-Q4 displayed 208.33 (ie: £2500/12);
- The default formulae in cells F4 – H4 were, respectively, over-typed with the expected receipts of membership subscriptions for Jan - £1,500, Feb - £750 & Mar - £250. As a consequence the total of the monthly amounts for the year (cells F4-Q4) no long matched budget for the year (in cell D4) and so replaced the initial “OK” in cell R4 (Sum Check);
- The remaining default formulae in cells I4 – Q4 were over-typed in zero;
- The monthly total for the year (cells F4 – Q4) again matched the projected budget for the year (in cell D4) and the Sum-Check in cell R4 returned to “OK”.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
1	Better Living (Example)																		
						Monthly Budget - FYE: 31-Dec-22													
2	RECEIPTS	R&P To 31-Dec-22	Accruals To 31-Dec-22	Full Year Budget	Budget to 31-Dec-22	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	SumCheck: Year Total	
3	R1-VOLUNTARY INCOME																		
4	R1-Membership	2,550.00	2,550.00	2,500.00	2,500.00	1,500.00	750.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK	
5	R1-Donations	3,063.70	3,063.70	3,000.00	3,000.00	250.00	0.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	OK
6	R1-Gift Aid	845.00	975.00	900.00	900.00	0.00	0.00	0.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
15	R1-Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
16	R2-INCOME GENERATION																		

b) In-Year Grant & Salary Changes (from the Better Living Charity spreadsheet)

- v. The charity was going to increase the hours, and therefore the salary, of one of the workers on the “Safe at Home” project from July. The charity had been promised a supplementary grant to cover those costs payable in August.
- vi. £11,250 was entered as the Full Year Budget in column D in both the relevant receipts category and payments category.
- vii. The formulae calculating the default monthly 1/12th of the full year receipts and payments budgets were over-written manually by the amounts of the grants expected to be received in February and August and the expected receipts on other months manually set to zero.
- viii. Similarly, the expected monthly salary payments in Jan-Jun were set manually to £837.50 and those for Jul-Dec set to £1037.50.

Better Living {Example}		B	C	D	E	Monthly Budget - FYE: 31-Dec-22												R
		R&P To 31-Dec-22	Accruals To 31-Dec-22	Full Year Budget	Budget to 31-Dec-22	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	SumCheck: Year Total
RECEIPTS																		
R4R-RESTRICTED FUNDS																		
62	R4R-SafeAtHome	11,832.46	11,832.46	11,250.00	11,250.00	0.00	7,500.00	0.00	0.00	0.00	0.00	0.00	3,750.00	0.00	0.00	0.00	0.00	OK
63	R4R-BetterEating	8,500.00	8,500.00	8,500.00	8,500.00	3,500.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
64	R4R-HealthMatters	3,905.39	3,905.39	4,000.00	4,000.00	0.00	0.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
PAYMENTS																		
P1-GENERATING FUNDS																		
P3-ACTIVITIES (RESTRICTED FUNDS)																		
136	P3-SafeAtHome	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	OK
137	P3-SaH-Staff Costs	-12,104.25	-11,194.38	-11,250.00	-11,250.00	-837.50	-837.50	-837.50	-837.50	-837.50	-837.50	-1,037.50	-1,037.50	-1,037.50	-1,037.50	-1,037.50	-1,037.50	OK
138	P3-SaH-Project Costs	-744.48	-744.48	-800.00	-800.00	-66.67	-66.67	-66.67	-66.67	-66.67	-66.67	-66.67	-66.67	-66.67	-66.67	-66.67	-66.67	OK

This completes the set-up of the Categories worksheet. Once the annual and monthly budget/cash-flow data have been entered into the Categories worksheet there is usually no need to return to the Categories worksheet unless the Trustees authorise a change to the annual budget or it becomes necessary to adjust the categories.

4.4. Previous Year Out-turn Data (Budget Worksheet)

As previously indicated, the purpose of the “BudgetReport” worksheet is to present the aggregated data in the “Categories” worksheet in a more easy-to-read format.

Accordingly no data entry is required into this worksheet other than to include the previous year's out-turn data (Column-B) if desired for comparison purposes (and if they are available). Those data are obtained from the previous year's accounts and entered manually.

All other data in the “BudgetReport” worksheet are calculated automatically.

The formulae in the Columns A and C–J and the sub-totals in Column-B must not be altered.

Better Living {Example}		Budget Report: 31-Dec-22					J
RECEIPTS		Prev Yr Out-turn	This Yr Budget	Budget to 31-Dec-22	R&P 31-Dec-22	Accruals 31-Dec-22	
VOLUNTARY INCOME							
4	Membership	3,357	2,500	2,500	2,550	2,550	
5	Donations	5,933	3,000	3,000	3,064	3,064	
6	Gift Aid	1,873	900	900	845	975	
15	Miscellaneous	0	0	0	0	0	
16		11,163	6,400	6,400	6,459	6,589	
INCOME GENERATION							
17	Fundraising	156	100	100	0	0	
27	Receipts from Services	0	0	0	0	0	
42		156	100	100	52	52	
INVESTMENT INCOME							
43	Income from Investments	1,573	5,000	5,000	1,986	1,986	
45	Miscellaneous	0	0	0	0	0	
46		1,573	5,000	5,000	1,986	1,986	
CHARITABLE INCOME							
47	GENERAL FUNDS						
49	ConfRegistrations	0	0	0	1,350	1,350	
64		0	0	0	1,383	1,350	
RESTRICTED FUNDS							
65	SafeAtHome	8,000	11,250	11,250	11,832	11,832	
67	BetterEating	15,000	8,500	8,500	8,500	8,500	
68	HealthMatters	6,000	4,000	4,000	3,905	3,905	
82		29,000	23,750	23,750	24,238	24,238	
OTHER RECEIPTS							
83	Receipts in Advance	0	200	200	160	160	
88		0	400	200	160	160	
SUB-TOTAL RECEIPTS		44,889	35,150	35,150	34,978	34,978	

For further information on the use of the “BudgetReport” worksheet see Information Leaflet Vol-3 – Data Entry & Analysis.

5. Funds

The purpose of the Funds worksheet is to aggregate transactions data in a way that can easily be incorporated into the charity's Annual Financial Reports and is consistent with the basic Charity Commission guidance.

However, no data entry or other action is required if the functionality is not required – eg: the charity has no restricted funds.

But even if “Funds” monitoring & analysis is not required:

- Cell A9 is the default “General” fund #-tag and **MUST be left blank**;
- The “Fund” columns-D in the Bank, Cash, PayPal, Deposit & Recurring worksheets **must not be deleted**. However, their width can be reduced or those columns “Hidden” completely.

If fund monitoring/analysis is required, the appropriate fund names must be entered into Column-A of the “Restricted Funds” section of the worksheet.

And, for funds carried forward from the previous year, the amounts brought forward entered into Columns B & C.

Better Living (Example)										Funds Report at: 31-Dec-22	
Movements in Funds - Summary											
Fund	BLFwd		Receipts		Payments		Transfers	Cd.Fwd			
	Accrual	R&P	Accrual	R&P	Accrual	R&P		Accrual	R&P		
Unrestricted Funds											
General Funds	7,131	9,589	16,819	16,710	-14,672	-16,673	-583	8,695	9,043		
Net Payments in Advance	-200	-200	760	760	-700	-700	0	-140	-140		
Designated Funds	700	700			-668	-668	400	432	432		
	7,631	10,089	17,579	17,470	-16,040	-18,041	-183	8,987	9,335		
Restricted Funds											
	6,688	7,651	24,238	24,238	-29,033	-28,955	183	2,076	3,116		
Total Charitable Funds	14,319	17,740	41,817	41,707	-45,073	-46,996	0	11,063	12,451		
Agency Funds											
Agency Funds	0	0	1,340	1,340	-1,340	-1,005		0	335		
Current Cash Assets	14,319	17,740						11,063	12,786		
Reconciled cash holdings	14,319.27	17,740.09						11,063.05	12,786.30		
Movements in Funds - Detail - Unrestricted & Agency Funds											
Fund	BLFwd		Receipts		Payments		Transfers	Cd.Fwd			
	Accrual	R&P	Accrual	R&P	Accrual	R&P		Accrual	R&P		
General Funds											
	7,131	9,589	16,819	16,710	-14,672	-16,673	-583	8,695	8,751		
Payments in Advance (TeaPots)											
R9-Receipts in Advance	-200	200	360	360	-200	-200		360	360		
P8-Payments In Advance	-400	-400	400	400	-500	-500		-500	-500		
Designated Funds											
P5-IT Replacements	500	500			-668	-668	400	232	232		
P5-Transport	200	200			0	0		200	200		
Agency Funds											
Agency-HIRC	0	0	1,128	1,128	-1,128	-846		0	282		
Agency-NEST	0	0	212	212	-212	-159		0	53		
Agency-Other	0	0	0	0	0	0		0	0		
Movements in Funds - Detail - Restricted Funds											
Fund	BLFwd		Receipts		Payments		Transfers	Cd.Fwd			
	Accrual	R&P	Accrual	R&P	Accrual	R&P		Accrual	R&P		
Safe At Home											
	1,035	1,998	11,832	11,832	-11,939	-12,849	0	929	982		
Better Eating											
	5,385	5,385	8,500	8,500	-14,067	-13,083	183	0	985		
Health Matters											
	268	268	3,905	3,905	-3,027	-3,024	0	1,147	1,149		

6. Annual Accounts Worksheets

The Small Charity Support Accounts spreadsheet has two Annual Accounts worksheets – labelled “RandP” and “Accruals” – which replicate the content and format of the “Cash” elements of the Charity Commissions’ example templates in its guidance (© Crown Copyright acknowledged).

[Charity accounting template: receipts and payments accounts \(CC16\)](#), which says:

Must trustees use this format for receipts and payments accounts?

No. There is no statutory format for receipts and payments accounts in England and Wales. The pro forma account forms are designed to meet minimum recommended levels of accountability.

[Charity accounting template: accruals accounts \(CC17\) - SORP FRS 102](#) which says

Purpose of pro forma accounts

These pro forma accounts are designed to help small charities prepare and present accruals accounts. They provide a format for such accounts and set out the key disclosures contained in the Charities SORP (FRS 102).

The pro forma accounts and notes to the accounts when fully completed will include all the information necessary for smaller charities.

But note: in addition to two worksheets for the Income & Expenditure report and the Balance Sheet report, the Charity Commission template spreadsheet for Accruals accounts also contains no less than ca.30 additional worksheets for notes on: (i) the charity's financial recording & reporting procedures; (ii) more detailed information on some specific financial transactions (eg: salaries to staff); (iii) reports on the notional monetised values of its non-money assets (eg: investments, capitalised fixed assets).

The contents of the Annual Accounts worksheets require very little setting up as they are updated automatically and in “real time” from the pre-aggregated data in the “Categories” and “BudgetReport” worksheets as transactions data are entered elsewhere in the Annual Accounts spreadsheet.

They are proof of the concept that one single simple set of appropriately structured and #-tagged transactions data is capable of recording, managing and reporting financial data in compliance with Charity Commission guidance on **BOTH** the Receipts & Payments basis and the Accruals basis simultaneously **WITHOUT** the need for double-entry bookkeeping.

In Receipts & Payments Format

Receipts & Payments for the Financial Year Ended 31-Dec-22				
	Current Financial Year, Jan'22-Dec'22			Last Year
	Unrestr'd Funds £	Restricted Funds £	Total £	Total £
A1 - RECEIPTS				
Voluntary Income	6,459		6,459	11,163
Income Generation	52		52	156
Investments Income	1,986		1,986	1,573
Charitable Income	1,383	24,238	25,621	29,000
Other Receipts	160		160	0
	10,040	24,238	34,278	41,892
A2 - ASSETS & INVESTMENTS				
Sale of Investments	5,490		5,490	0
Sale of Assets	0		0	0
	5,490	0	5,490	0
TOTAL RECEIPTS	15,530	24,238	39,767	41,892
A3 - PAYMENTS				
Generating Funds	-350		-350	-325
Charitable Activities	-1,715	-28,955	-30,670	-37,413
Support Costs	-7,565		-7,565	-6,632
Other Payments	-100		-100	0
	-9,729	-28,955	-38,685	-44,370
A4 - ASSETS & INVESTMENTS				
Purchase of Investments	-4,208		-4,208	0
Purchase of Assets	-2,499		-2,499	0
	-6,707	0	-6,707	0
TOTAL PAYMENTS	-16,436	-28,955	-45,391	-44,370
Net of Receipts-Payments	-906	-4,717	-5,624	-2,478
A5 - TRANSFERS (Between Funds)				
NET AFTER TRANSFERS	-183	183	0	0
	-1,089	-4,534	-5,624	-2,478
Cash Funds Last Yr End	10,089	7,651	17,740	20,218
A6 - CASH FUNDS THIS YR END	9,000	3,116	12,116	20,247
Agency Funds (HMRC & NEST)	335		335	0
Total Cash Carried Forward	9,335	3,116	12,451	17,740

Statement of Asset & Liabilities as at 31-Dec-22				
	Current Financial Year,			Last Year
	General Funds £	Restricted Funds £	Total £	Total £
B1 - Cash Assets				
General Fund	8,708			9,589
Net Payments in Advance	-140			-200
Designated Funds				
IT Replacements	232			500
Transport	200			200
Total Unrestricted Funds			9,000	10,089
Restricted Funds				
Safe At Home		982		1,998
Better Eating		985		5,385
Health Matters		1,149		268
Total Restricted Funds			3,116	7,651
Current Charitable Cash Assets			12,116	17,740
Money Held as Agent (eg: HMRC, NEST)			335	0
Total Current Cash Assets			12,451	17,740
B2 - Money Owed to the Charity (Other Monetary Assets)				
Gift Aid claim	0			0
Other	988			878
B5 - Money Owed by the Charity (Liabilities)				
Independent Examination Fee			-250	0
Other			-1,791	-4,299
			-2,041	-4,299
Charitable Cash Assets (Net of Liabilities)			11,063	14,319
B3 - Investment assets				
	38,089		38,089	39,399
B4 - Assets retained for charity's own use.				
Fixed Assets	14,798		14,798	21,129
Stocks of Goods for Sale	431		431	0
Total Current Funds			65,770	78,268
Total Funds (net of liabilities)			64,381	74,847

The data in these two worksheets are derived from data elsewhere in the Accounts Spreadsheet, but are NOT referenced from anywhere else in the Spreadsheet. So, unlike most of the other worksheets, the data in these two worksheets can be added to, re-arranged, or deleted to meet a charity's specific individual needs (eg: by charities in Scotland who want to produce Annual Accounts which are compliant with the [examples](#) of the Scottish Charity Regulator (OSCR).

In Accruals Format

Statement of Financial Activity, Financial Year Ended 31-Dec-22				
	Current Financial Year,			Last Year
	Unrestr'd £	Restricted £	Total £	Total £
INCOMING RESOURCES				
Donations & legacies	6,589		6,589	11,163
Charitable activities	1,350	24,238	25,588	29,000
Other trading activities	52		52	52
Investments	1,986		1,986	1,573
Separate material items of interest	0		0	
Other	160	0	160	0
TOTAL INCOME	10,137	24,238	34,375	41,788
RESOURCES EXPENDED				
Raising funds	-350	0	-350	-325
Charitable activities	-2,165	-29,033	-31,198	-37,413
Support costs	-6,178		-6,178	-14,462
Separate material items of interest	0		0	
Other	-7,531	0	-7,531	0
TOTAL EXPENDITURE	-16,223	-29,033	-45,256	-52,200
Net income-expenditure	-6,086	-4,795	-10,882	-10,412
before gains/losses on investments				
Net gains/losses on investments	-28	0	-28	0
NET INCOME-EXPENDITURE	-6,114	-4,795	-10,909	-10,412
Extraordinary Items	Generally not applicable to small charities			
Transfers Between Funds	-183	183	0	0
Other recognised gains/losses	Generally not applicable to small charities			
NET MOVEMENT IN FUNDS	-6,297	-4,612	-10,909	-10,412

Reconciliation of Net Funds, Financial Year To 31-Dec-22				
	Current Financial Year,			Last Year
	Unrestr'd	Restricted	Total	Total
Net Funds Brought Forward	68,159	6,688	74,847	74,009
Movement After Transfers	-6,297	-4,612	-10,909	838
Total Funds Carried Forward	61,862	2,076	63,938	74,847

Allocation of the Funds of the Charity				
	Current Financial Year,			Last Year
	Unrestr'd	Restricted	Total	Total
CASH ASSETS				
General Fund	8,695			7,131
Net Payments in Advance	-140			-200
Designated Funds				
IT Replacements	232			500
Transport	200			200
Total Unrestricted Funds			8,987	7,631
Restricted Funds				
Safe At Home		929		1,035
Better Eating		0		5,385
Health Matters		1,147		268
Total Restricted Funds			2,076	6,688
Total Cash Funds			11,063	14,319
NON-CASH ASSETS				
Stocks	431			0
Fixed Assets	14,798			21,129
Investments	38,089			39,399
Total Non-Cash Funds			53,318	60,528
Total Funds			64,381	74,847

Balance Sheet as at 31-Dec-22				
	Current Financial Year,			Last Year
	Unrestr'd	Restricted	Total £	Total £
Fixed Assets				
Intangible assets	0	0	0	0
Tangible assets	14,798	0	14,798	21,129
Heritage assets	0	0	0	0
Investments	38,089	0	38,089	39,399
Total fixed assets	52,887	0	52,887	60,528
Current Assets				
Cash at bank and in hand	9,000	3,116	12,116	17,740
Debtors	988	0	988	878
Stocks	431		431	0
Investments	0		0	0
Total current assets	10,419	3,116	13,535	18,618
Cash held as agent	335		335	0
Current Charitable Cash Assets	10,084	3,116	13,200	18,618
Creditors				
Due within one yr:				
Net current cash assets / -liabilities	-1,335	-1,041	-2,376	-4,299
	9,084	2,076	11,159	-4,299
Total assets less current liabilities	61,971	2,076	64,046	56,229
Due after one yr:	0	0	0	0
Provision for liabilities	0	0	0	0
Total net assets or -liabilities	61,971	2,076	64,046	56,229

Money Owed to the Charity (Other Monetary Assets)				
Gift Aid claim	0			0
Other	988	0		878
Money Owed by the Charity (Liabilities)				
Agency Funds	-335			0
Independent Examination Fee	0			0
Other	-1,000	-1,041		-4,299
	-1,335	-1,041	-2,376	-4,299