

Preparing Charity Accounts

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Charities, volunteering and honours Prepare a charity's annual accounts Find out how to prepare the right annual accounts for your charity's structure and income. Preparing Charity Accounts is part of the successful Preparing Series These all-in-one titles take a practical, transaction-focused and logical approach to preparing accounts. These all-in-one titles take a practical, transaction-focused and logical approach to preparing accounts. Charity reporting and accounting: the essentials (CC15b) What trustees need to do when preparing trustees' annual reports, accounts and annual returns for accounting periods ending on or after 1.

Charity accounts can be a bit of mystery, even to accounting experts. But what will a good set of accounts contain? And what makes charity accounts different? Judging charities on their financial performance alone is obviously missing the point. Charities are not owned by anyone and do not aim to provide a financial return to shareholders. We have had over a year of the new SORP now so most charities should already have prepared accounts under the new regime. In case you missed it, the Charity Commission published a guidance sheet on implementation issues earlier this year, which contains advice on common quandaries encountered.

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