

Reporting Timeline for Tier 3 and Tier 4 charities



DURING THE YEAR:

- Keep records of your finances and activities

TIP:

- Use the **Annual Return Checklist for small charities**
- Use the **Automatic Cashbook** to record your transactions.

BALANCE DATE

(financial year end date)

- Finalise your accounts for the year
- Download the relevant performance report template
- Prepare the financial information for your performance report
- Prepare non-financial information for your performance report
- Prepare the other information for your annual return form:
 - volunteering numbers, paid employees numbers, any changes to Charities Register information
- Check your rules document to see if you require an annual general meeting, if you do, begin planning.



AUDIT/REVIEW REQUIRED

(over \$550,000 income OR required by rules)

- Present the performance report to your committee/board and get approval to pass it to your auditor or reviewer
- Give everything to your auditor/reviewer (prepare a file containing all the information they will need to see)
- Make any changes your auditor or reviewer comes back with
- Auditor/reviewer gives “provisional clearance” and “Letter of Representation”
- Sign the letter of representation (usually this will be one or more of the officers of your charity)
- Auditor/reviewer gives you an audit/review report
- Present the audited/reviewed performance report at your annual general meeting.

TIP:

- Organise your audit/review at the end of your financial year so it is completed before your annual reporting is due with Charities Services
- Find out more about getting an audit/review on our **Statutory audit and review requirements** webpage.



NO AUDIT/REVIEW REQUIRED

- Present the performance report to your committee or board for review
- Make any changes your committee/board come back with
- Present the performance report at your annual general meeting.

If you need an annual meeting, present the performance report at your annual general meeting. The people who authorise (usually your officers) sign and date the performance report.

BEFORE SIX MONTHS

File your annual return form and performance report with Charities Services.

Plan for next year – including identifying any issues you had with reporting this year.

TIP:

- If you use your charity dashboard to file your annual return, your previous year figures will prepopulate.