

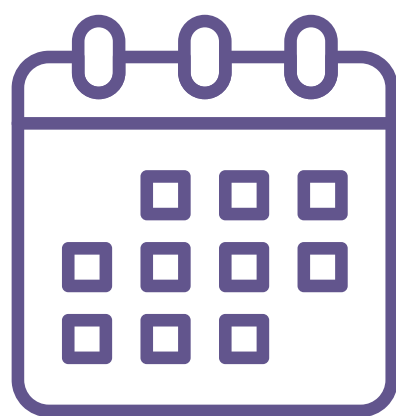


Small Business Accountants  
and Tax Advisers in Worthing



# SORP 2026

## What is Changing?



SORP 2026 applies to accounting periods  
starting 1 Jan 2026.

If your financial year begins soon, now's  
the time to act.

Are you doing the right things to stay on  
track with your charity's accounts?

Use this quick self-check the changes.



# Checklist for Charities

- Identify if your charity prepares accruals accounts.
- Review income level to see which Tier you fall under.
- Check for existing leases or lease-like arrangements (premises, equipment, vehicles)- Find lease agreements.
- Review contracts, grants, donations- are there any conditions or performance obligations?
- Update chart of accounts and fund accounting structure if needed.
- Plan trustees' report disclosures: reserves policy, restricted funds, impact/ governance commentary.
- Prepare documentation for independent examination or audit (if applicable under thresholds).
- Consider switching to or reviewing digital bookkeeping/ finance software to manage the extra complexity.

Support matters now. With increasing complexity comes a greater need for a charity-savvy accountant- someone who gets the language of restricted funds, leases, impact reporting.

Contact us today, to find out more.



# About us

Monetaire Accountants specialises in accounting and tax services for small to medium-sized businesses, sole traders, and individuals.

Our team of skilled bookkeepers, payroll experts, and accountants is dedicated to offering first class services at competitive prices.

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