CHARITY COMMISSION

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Completing the form

This booklet provides guidance on how to complete your charity's Annual Return/Update 2010, and defines specific terms used in the form.

Some of the information you give in the form will become publicly available on the Register of Charities. This information is marked **P**.

Complete the form using **black ink** and return it to the Charity Commission in the envelope provided as soon as possible and before the submission deadline (if one is shown on the front of the form). If your financial year-end in section A1 has changed, you must submit your form within ten months of the new financial year-end.

Please do not make any handwritten amendments to the pre-printed data on the form as they will not be processed.

You should use the white boxed areas to show any changes to data we currently hold or to supply new information.

Financial year start **P**	d d / m m / y y y y
Financial year end **P**	d d / m m / y y y y
Next financial year end	d d / m m / y y y y

What financial period does the form cover?

You should complete the form for financial periods that ended in 2010. If the charity has changed its financial year-end and, as a result, does not have a financial period ending in 2010, you do not need to complete this form. Instead, you should write to or email Charity Commission Direct at one of the addresses on the back cover of this booklet to give us details of your new financial year-end.

If the charity has changed its financial year-end and, as a result, has two financial periods ending in 2010, you need to complete this form for only the first of those financial periods. However, you must submit accounts for both periods.

What do I submit and when?

Annual Return/Update

Charities with income of £10,000 or less must inform us of changes to their details. You can do this by completing Part A of the form as an Annual Update.

Charities that have income greater than £10,000 have a legal duty to submit their Annual Return within ten months of their financial year-end.

Charities whose income exceeds £1 million must also complete a Summary Information Return (SIR), which forms Part C of the Annual Return. There are separate SIR guidance notes, which you can download from the Commission's website.

Trustees' Annual Report (TAR) and accounts

Charities with income greater than £25,000 have a legal duty to submit a Trustees' Annual Report (TAR) and accounts within ten months of their financial year-end.

Charities with income less than £25,000 should not submit a TAR and accounts, but you must prepare and make them available on our request.

Deadlines and late submission

If your charity's income was over £10,000, you must submit your documents within a deadline of **ten months** from your financial year-end

The deadline for submission is calculated as follows. The ten-month period after a given financial year-end date always ends on the same date in the appropriate month. This means that a charity with a financial year-end of 30 September has until midnight on 30 July of the following year, not 31 July, to submit its Annual Return and accounts.

If there is no corresponding date, the last day of the month will apply. For example, a charity with a financial year-end of 30 April has until midnight on 28/29 February of the following year to submit its documents.

The Register of Charities will show charities that have not submitted on time as being overdue until we receive their documents. This may affect donations and funds from other sources. If charities persistently fail to submit their documents to confirm that they are still operating, we may remove them from the Register of Charities.

How do I submit my form?

You should submit your form (with a TAR and accounts where required) in the envelope provided. The envelope is not freepost so you will need to pay the correct postage when returning it. If you lose the envelope, please send the documents to the following address: Charity Commission, PO Box 1329, Liverpool L69 3DY.

Data protection

Any information you give us will be held securely and processed only in accordance with the rules on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:

- you have consented to their release; or
- we are legally obliged to disclose them; or
- we regard disclosure as necessary so that we can properly carry out our statutory functions.

We may also disclose information about you to another relevant public authority, but only if:

- we can lawfully do so; and
- we decide that disclosure is necessary or appropriate for national security, law enforcement, or other issues in the public interest

We will ensure that any such disclosure is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals. As a 'data controller' under the Act, the Charity Commission must comply with it.

PART A – CHARITY INFORMATION

A1 Financial year

Your financial year details are printed here. A financial year will normally be 12 months but, in certain circumstances, it can be shorter or longer. For unincorporated charities, it can vary from six to eighteen months. Different rules apply for charitable companies.

If the pre-printed information is wrong, or if you wish to change the financial year, please use the boxes under 'Amended details' and enter the dates in the format dd/mm/yyyy, for example 31/03/2010.

If no dates are pre-printed on the form, you must complete section A1 by confirming the financial year dates under 'Amended details'.

A2 Income and expenditure

Enter the charity's income and expenditure in the boxes provided. Round all figures to the nearest pound and do not include pence. Figures should be formatted as shown in the example below.

Income	P	£	50000.00
Expenditure	P	£	35350.00

The income and expenditure are based on the figures in the charity's accounts for the financial year shown in A1. All charities with an income greater than £250,000 a year must have had their accounts prepared on an accrual basis. If consolidated accounts have been prepared, group figures should be used. The terms income and expenditure are explained below.

Income

This is the gross income, which should be calculated as follows:

For receipts and payments accounts (applies to charities with an income of £250,000 or under) – gross income is the total receipts recorded in the statement of accounts excluding endowments, loans and proceeds from sale of investments or fixed assets.

For accrual accounts (applies to charities with an income greater than £250,000, and also to charitable companies) – gross income is the total incoming resources as shown in the Statement of Financial Activities (prepared in accordance with the Charities Statement of Recommended Practice (SORP) for all funds), but:

- excluding any endowment; and
- including any amount transferred from endowment funds to income funds during the year so as to be available for expenditure.

Note: The SORP excludes from total incoming resources any gains on revaluation of fixed assets or gains on investments. Such gains do not form part of 'gross income' for these purposes.

Expenditure

This is the total expenditure, which should be calculated as follows:

For receipts and payments accounts – total expenditure is simply the total payments recorded in the statement of accounts.

For accrual accounts – total expenditure is the total resources expended from all income and endowment funds as shown in the Statement of Financial Activities (prepared in accordance with the SORP).

A3 Charity contact

The charity contact's name, address and telephone number are recorded on the Register of Charities. These details are displayed on the charity's public Register entry on our website.

There are two types of contact: an individual contact or an organisation contact. The differences between them are outlined later in this section.

If the pre-printed details are incorrect or incomplete, or if you wish to inform us of a new contact, please use section A3a to provide details for an individual contact or A3b to provide details for an organisation contact. Do not give both an individual contact and an organisation contact as we will accept only one set of details.

It is essential that you keep the charity's contact details up to date. If the contact changes at any time during the year, the outgoing contact should let us know the details of their replacement. They can do this at www.charitycommission.gov.uk or by writing to Charity Commission Direct at the address on the back cover of this booklet.

Individual contact

An individual contact is a named person. This can be one of the charity trustees, or it can be a person who acts for the charity but is not a trustee.

The contact details are displayed on the Register of Charities, so it should be someone with a good working knowledge of the charity, who is able to answer queries from the public.

If you are updating the current individual contact details or giving details of a new individual contact, please see section A3a on page 6.

Organisation contact

If the charity does not wish to have a named individual as its contact, it can use an organisation instead. This could be a firm of solicitors acting on the charity's behalf, or the charity itself at the charity address (if it has one).

The contact address is displayed on the Register of Charities and may be used by the public to get in touch with the charity, so the contact organisation should be able to answer general queries about the charity, or at least direct enquiries to the correct person.

If you are updating the current organisation contact details or giving details of a new organisation, please see section A3b on page 6.

A3a New or amended individual contact

Use this section to amend existing details, or to provide details of a new individual contact. Whether you are amending details, or informing us of a new individual, please provide a full set of details for that person rather than just the missing or changed information.

Please include:

- all personal names (also known as first or given names);
- family name (also known as surname);
- date of birth; and
- full address and postcode.

You may also enter a display name for the contact, for example Vicky Smith instead of Mrs Victoria Mary Smith. We will then show the display name on the Register of Charities and use it to mail the charity; otherwise we will show and use the full name details.

If you wish, you can also enter a suffix to the name to record any qualifications or honours the individual would like to appear after their name, e.g. BA, OBE.

You can also supply contact telephone and mobile phone numbers. The contact telephone number will be recorded on the Register of Charities and will be displayed on the charity's Register entry on our website. We will not make the mobile phone number public (unless it has also been provided as the contact telephone number) but may use it to contact the charity.

If you currently have a named individual as the charity's contact, but would prefer to use an organisation instead, you should use section A3b to give details of the new organisation contact.

A3b New or amended organisation contact

Use this section to amend existing details, or to provide details of a new organisation as contact.

Whether you are amending details or informing us of a new organisation, we will need a full set of details for the organisation, consisting of its name, full address and postcode.

You can also supply contact telephone and mobile phone numbers for the organisation. The contact telephone number will be recorded on the Register of Charities and will also be displayed on the charity's Register entry on our website. We will not make the mobile phone number public (unless it has also been provided as the contact telephone number) but may use it to contact the charity.

If you currently have an organisation as the charity's contact, but would prefer to use a named individual instead, you should use section A3a to give details of the new individual contact.

A4 and A5 Charity email addresses

It is very important for the Commission to be able to contact you by email. This is the best way to receive Charity Commission News, together with other guidance alerts and updates. Providing an email address means you can receive key communications from us in a timely, efficient and enviromentally friendly way.

Your charity can have two email addresses listed:

- an email address for Commission use which we will use to contact the charity, for example when issuing a password to access our online services or for mailing reminders; and also
- an email address for public display which is recorded on the Register of Charities and is displayed on the charity's Register entry on our website.

You need not necessarily supply two different addresses, as the same address can be used for both purposes. If the same address is to be used, you should enter it in both A4 and A5.

If you wish to change or amend a pre-printed email address, or give us a new email address, please use the boxed area. If you wish to delete a pre-printed email address and are not giving a new one, please put a cross in the 'Remove' box next to the relevant address.

It is important that you keep the email addresses up to date. If the addresses change at any time during the year, you should let us know. You can do this on the website or by writing to Charity Commission Direct at the address on the back cover of this booklet.

A6 Charity website

Your charity's website address will be recorded on the Register of Charities and will also appear on your charity's Register entry on our website as a link to your charity's own website.

If you wish to change or amend a pre-printed website address, or to give us details of a new address, please use the boxed area. If you wish to delete the pre-printed website address and are not providing a new one, please put a cross in the 'Remove' box next to the address.

A7 Corporate trustee

This section will only have details printed if we know that the charity has a corporate trustee, for example a parish council or NHS Trust.

A corporate trustee is a body which is a separate legal entity and has been identified in the charity's governing document as being its trustee. It should not be confused with an organisation identified in the governing document as a nominating body able to appoint individual trustees.

If you are unsure whether your charity has a corporate trustee, please look at your governing document. Most charities will have either a corporate trustee or individual trustees, not both.

Please check the corporate trustee's details on the form. If they are incorrect or incomplete, or if this section is blank and your charity has a corporate trustee, please enter the correct details in full under section A7a, 'New or amended corporate trustee' and see the notes on page 8.

A7a New or amended corporate trustee

Use this section to amend existing details or to provide details of a new corporate trustee. Whether you are amending details or informing us of a new corporate trustee, we will need a full set of details, consisting of the corporate trustee's:

- name; and
- full address and postcode.

It would also be useful to have a telephone number and an email address. Please note that the corporate trustee's name will be displayed on our website, but we will not make public any address, telephone or email details.

If your charity has more than one corporate trustee, please attach a covering letter to the form, stating the name and full address of each corporate trustee, or visit our website and use our online services to check and amend the details.

A8 Current individual trustees

Use this section to check and, if necessary, amend the details of the individual trustees whose names are currently recorded on the Register of Charities.

The charity trustees are the people who, under the terms of the governing document, are responsible for controlling the management and administration of a charity. They may be known by various names. For example, in the case of an association, the charity trustees are normally the executive or management committee, and in the case of a charitable company they are usually directors.

We require details of the trustees in post at the time of completing the form and not necessarily at the financial year-end. Enter new trustees (or trustees who have been acting for some time but are not listed) at section A9 'New individual trustees'.

Please note that if we have not received a full set of details for a trustee in the past, their name may not have been recognised, and will not be listed. If any part of a name or address for a trustee is incorrect or incomplete, please provide a **full** set of details again under 'Amended details', rather than just the missing or changed information.

A full set of details consists of:

- all personal names (also known as first or given names);
- family name (also known as surname);
- date of birth; and
- full home address and postcode.

You may also enter a display name for the trustee, for example Vicky Smith instead of Mrs Victoria Mary Smith. We will then show the display name on the Register of Charities; otherwise we will show the full name details.

If you wish, you can also enter a suffix to the name to record any qualifications or honours the individual would like to appear after their name e.g. BA, OBE.

We require the trustee's home address rather than a work or charity address so that the information is valid for identification and intelligence purposes.

In addition, it would be helpful to supply a telephone number for each trustee in case we need to contact them.

You may also supply email addresses for trustees. These addresses will not be shown to the public. We may use them from time to time to email important updates about trusteeship. If the trustees do not wish to receive these updates, please put a cross in the relevant box on page 6 of the form.

If you wish to delete a pre-printed email address, and are not providing a new one, please draw a clear straight line through the pre-printed email address to indicate it should be deleted.

You should tell us who the chair of the charity is (if you have one). Put a cross in the 'Trustee is chair of the charity' box underneath the relevant trustee listed in either section A8 or A9.

Please note that unless a dispensation is granted, the names of the trustees will appear on the public Register of Charities, which can be viewed on our website. Trustees' addresses and other personal details will not be made public. For information on dispensations, please call Charity Commission Direct on 0845 3000 218.

If an individual listed is no longer acting as a trustee, please put a cross in the 'No longer trustee' box underneath their pre-printed details and we will remove them from our records.

A9 New individual trustees

Use this section to give us details of new individual trustees. This includes individuals who may have been acting as trustees for some time but whose details are not printed in section A8 and whose names are not recorded on the Register of Charities. For all individuals we need a full set of details consisting of:

- all personal names (also known as first or given names);
- family name (also known as surname);
- date of birth; and
- full home address and postcode.

You may also enter a display name for the trustee, for example Vicky Smith instead of Mrs Victoria Mary Smith. We will then show the display name on the Register of Charities; otherwise we will show the full name details.

If you wish, you can also enter a suffix to the name to record any qualifications or honours the individual would like to appear after their name, e.g. BA, OBE.

We require the trustee's home address rather than a work or charity address so that the information is valid for identification and intelligence purposes.

In addition, it would be helpful to supply a telephone number for each trustee in case we need to contact them.

You may also supply email addresses for trustees. These addresses will not be shown to the public. We may use them from time to time to email important updates about trusteeship.

If your charity has more new trustees than can be entered in this section of the form, please make copies of page 13 from this section of the form and attach these extra pages inside the form when you return it to us.

Please note that unless a dispensation is granted for security or other reasons, the trustees' names will appear on the Register of Charities, which can be viewed on our website. Trustees' addresses and other personal details will not be made public. For information on dispensations please call Charity Commission Direct on 0845 3000 218.

A10 Linked charities

Some trustees are responsible for 'special trusts' associated with their primary charity. These special trusts are properly referred to as 'linked charities', but have been called 'subsidiary charities' in the past. Similarly, some charities are treated collectively as a group for administrative or accounting reasons, with each member of the group referred to as a 'constituent'. More details on linked charities can be found in our Operational Guidance notes OG34 on our website.

A11 and A12 Area of operation

Any member of the public can inspect the Register of Charities, and it is available on our website. To enable the public, beneficiaries and potential funders to search the Register and find charities in specific areas, we ask you to tell us exactly where you operate.

By 'area of operation', we mean the geographical area in which the charity applied its resources in the financial year covered by its Annual Return/Update. This may or may not be the same as the area in which the charity's governing document allows it to work. For instance, even if a charity operating an orphanage in Romania has its base in Hertfordshire, the area of operation should be shown as Romania.

Your governing document may restrict where the charity can operate; or perhaps it does not specify a geographical area and allows the charity to operate worldwide. But if in practice the charity operates within particular local authority areas or countries, you should enter these on the form. Some charities previously shown as operating worldwide or on certain continents will find that we have not pre-printed any details. If there are no details pre-printed on your form, you should enter in section A11a or A12a (or both) the actual areas or countries in which you are now operating.

It is important that the Register accurately reflects the area(s) trustees have decided to focus on for the time being. The area of operation may change from year to year, but if you keep your Register entry up to date you are less likely to receive requests for help from outside your chosen area.

A11 Area of operation in England and Wales

If your charity operates in England or Wales (or both) and we currently hold the details, these are printed in section A11. If any of these entries no longer apply, you should enter a cross in the relevant boxes to remove them.

If your charity operates in more than ten local authority areas in England or Wales (or both), but this is not already listed in section A11, you should put a cross in the relevant 'throughout' box in section A11a.

If your charity operates throughout the United Kingdom, you should select 'throughout England and Wales' in section A11a and add entries for Northern Ireland and Scotland in section A12a (if they are not already listed in the printed entries).

In section A11a you can add areas in England and Wales. We can only accept new entries for local authority areas from the lists on pages 11 to 12.

Valid areas of operation may change. The areas listed and in the note on A12 are taken from the Municipal Year Book 2010, and were correct at the time of publication.

Unitary authority areas
Bath and North East Somerset
Bedford
Blackburn with Darwen
Blackpool
Blaenau Gwent
Bournemouth
Bracknell Forest
Bridgend
Brighton and Hove
Bristol City
Caerphilly
Cardiff
Carmarthenshire
Central Bedfordshire
Ceredigion
Cheshire East
Cheshire West and Chester
Conwy
Cornwall
Darlington
Denbighshire
Derby City
Durham
East Riding of Yorkshire
Flintshire
Gwynedd
Halton
Hartlepool
Herefordshire
Isle of Anglesey
Isle of Wight
Isles of Scilly
Kingston Upon Hull City
Leicester City
Luton
Medway
Merthyr Tydfil
Middlesbrough
Milton Keynes
Monmouthshire
Neath Port Talbot
Newport City
North East Lincolnshire
North Lincolnshire
North Somerset
Northumberland
Nottingham City
Pembrokeshire
Peterborough City
Plymouth City
Poole
Portsmouth City
Powys
Reading
Redcar and Cleveland
Rhondda Cynon Taff
Rutland
Shropshire
Slough
South Gloucestershire
Southampton City
Southend-on-Sea
Stockton-on-Tees
Stoke-on-Trent City
Swansea, City of
Swindon
Telford and Wrekin
Thurrock
Torbay
Torfaen
Vale of Glamorgan
Warrington
West Berkshire
Wiltshire
Windsor and Maidenhead, Royal Borough of
Wokingham
Wrexham
York, City of

London boroughs
Barking and Dagenham
Barnet
Bexley
Brent
Bromley
Camden
City of London
Croydon
Ealing
Enfield
Greenwich
Hackney
Hammersmith and Fulham
Haringey
Harrow
Havering
Hillingdon
Hounslow
Islington

Kensington and Chelsea, Royal Borough of
Kingston upon Thames, Royal Borough of
Lambeth
Lewisham
Merton
Newham
Redbridge
Richmond upon Thames
Southwark
Sutton
Tower Hamlets
Waltham Forest
Wandsworth
Westminster City

Metropolitan areas
Barnsley
Birmingham City
Bolton
Bradford City
Bury
Calderdale
Coventry City
Doncaster
Dudley
Gateshead
Kirklees
Knowsley
Leeds City
Liverpool City
Manchester City
Newcastle upon Tyne City
North Tyneside
Oldham
Rochdale
Rotherham
Salford City
Sandwell
Sefton
Sheffield City
Solihull
South Tyneside
St Helens
Stockport
Sunderland
Tameside
Trafford
Wakefield, City of
Walsall
Wigan
Wirral
Wolverhampton

Non-metropolitan counties
Buckinghamshire
Cambridgeshire
Cumbria
Derbyshire
Devon
Dorset
East Sussex
Essex
Gloucestershire
Hampshire
Hertfordshire
Kent
Lancashire
Leicestershire
Lincolnshire
Norfolk
North Yorkshire
Northamptonshire
Nottinghamshire
Oxfordshire
Somerset
Staffordshire
Suffolk
Surrey
Warwickshire
West Sussex
Worcestershire

A12 Area of operation outside England and Wales

Countries

If your charity operates outside England and Wales and we currently hold the details, these will be printed in section A12. Instructions for completion of the various fields are on the form.

Spending (optional)

In the optional spending section you are invited to record or estimate the amount spent in, or to benefit, each of the countries in which your charity operates (excluding Scotland and Northern Ireland). This data will be used to provide public information about charitable activity overseas. If you cannot identify your charity's spending by country but know or can estimate the total spent overseas (excluding Scotland and Northern Ireland), please leave the spending boxes in A12 blank and enter a figure at A12b. If you cannot or do not wish to provide information about spending overseas, please leave all the spending boxes blank.

In section A12a, for charities operating outside England and Wales, we can accept entries for countries from the following lists on pages 13 to 14.

Africa
Algeria
Angola
Benin
Botswana
Burkina Faso
Burundi
Cameroon
Cape Verde
Central African Republic
Chad
Comoros
Congo, Republic of
Democratic Republic of the Congo
Djibouti
Egypt
Equatorial Guinea
Eritrea
Ethiopia
Gabon
Gambia
Ghana
Guinea
Guinea-Bissau
Ivory Coast
Kenya
Lesotho
Liberia
Libya
Madagascar
Malawi
Mali
Mauritania
Mauritius
Morocco
Mozambique
Namibia
Niger
Nigeria
Rwanda
Sao Tome and Principe
Senegal
Seychelles
Sierra Leone
Somalia
South Africa
Sudan
Swaziland
Tanzania
Togo
Tunisia
Uganda
Zambia
Zimbabwe

Antarctica
Antarctica

Asia
Afghanistan
Armenia
Bahrain
Bangladesh
Bhutan
Brunei
Burma
Cambodia
China
India
Indonesia
Iran
Iraq
Israel
Japan
Jordan
Kazakhstan
Kuwait
Kyrgyzstan
Laos
Lebanon
Malaysia
Maldives
Mongolia
Nepal
North Korea
Occupied Palestinian Territories
Oman
Pakistan
Philippines
Qatar
Saudi Arabia
Singapore
South Korea
Sri Lanka
Syria
Tajikistan
Thailand
Timor-Leste
Turkey
Turkmenistan
United Arab Emirates
Uzbekistan
Vietnam
Yemen

Europe
Albania
Andorra
Austria
Azerbaijan
Belarus
Belgium
Bosnia and Herzegovina
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Georgia
Germany
Greece
Hungary
Iceland
Italy
Kosovo
Latvia
Liechtenstein
Lithuania
Luxembourg
Macedonia
Malta
Moldova
Monaco
Montenegro
Netherlands
Northern Ireland
Norway
Poland

Portugal
Republic of Ireland
Romania
Russia
San Marino
Scotland
Serbia
Slovakia
Slovenia
Spain
Sweden
Switzerland
Ukraine

North America
Antigua and Barbuda
Bahamas
Barbados
Belize
Canada
Costa Rica
Cuba
Dominica
Dominican Republic
El Salvador
Grenada
Guatemala
Haiti
Honduras
Jamaica
Mexico
Nicaragua
Panama
St Kitts and Nevis
St Lucia
St Vincent and the Grenadines
Trinidad and Tobago
United States of America

Oceania
Australia
Fiji
Kiribati
Marshall Islands
Micronesia
Nauru
New Zealand
Palau
Papua New Guinea
Samoa
Solomon Islands
Tonga
Tuvalu
Vanuatu

South America
Argentina
Bolivia
Brazil
Chile
Colombia
Ecuador
Guyana
Paraguay
Peru
Suriname
Uruguay
Venezuela

Territories and dependencies

The United Kingdom and some other countries have territories and dependencies which are not included in the lists in section A12, e.g. Jersey and Cayman Islands. If your charity operates in such territories or dependencies, enter the names in section A12a and we will accept these entries if they are recognised areas.

A12b Total spent outside England and Wales (optional)

You should use this section to record or estimate your charity's total spending to benefit areas outside England and Wales (excluding Scotland and Northern Ireland).

A13 Charity classification

We ask you to classify your charity using three headings. These describe WHAT you do, WHO you help, and HOW you operate. This makes it easier for potential donors, beneficiaries and others to find the charities they want on the Register of Charities.

We show the classifications you have previously chosen with a tick under 'Current details' to the left of the page. Please check these. If the details are incorrect or incomplete, please amend by crossing the relevant 'Remove' or 'Add' boxes next to each classification. The classifications are broad categories. We cannot tailor these to suit individual charities, so we cannot accept any handwritten notes you add to this section. You should select at least one category under each of the three headings to describe your activities. These classifications will be made public.

A14 Charity activities

Here you should give a brief description of your charity's activities to supplement the broad classifications listed in section A13 (Charity classification). This description will appear on the Register of Charities and will add to the information available to the public, potential donors and beneficiaries. Your description must be no more than 400 characters long, including spaces. Anything over this amount will be ignored.

If you provide concise and accurate information here, you will ensure that any enquiries you receive will be relevant. This is an opportunity to tell potential donors or beneficiaries exactly what you do, how you do it and where you operate. It can be especially useful if you feel that the Area of operation (A11 and A12) and Charity classification (A13) sections do not allow you to describe what you do in enough detail.

For example, a charity with general charitable purposes may have a policy of giving grants to people studying in a particular location or a chosen subject. Similarly, a charity for the relief of poverty may choose to deliver its service by giving information, advice and support to those living in a particular area. Some charities provide activities and services to further their purposes, and they also have an underlying faith-based belief, or ethos. For example, a charity whose principal activity is overseas aid and development might wish to reflect that it carries out its work as a practical expression of its religious or faith-based belief. The 'Charity activities' section allows you to tell people about this.

Because charity activities can change year on year we have not pre-printed any information we currently hold on your activities. If you have previously given us a description of these, you can check and amend it using our online service. If you do not have access to our online service, you can enter a new description on the form and this will replace any details we currently hold.

A15 UK volunteers (optional)

Enter here the number of UK volunteers that the charity had during the financial year. Please give your best estimate of the actual number of individual volunteers involved during the year rather than a pro-rata or full-time equivalent number.

A16 Charity's main bank/building society account

Here we will show the main account details we currently hold for your charity. For security reasons we do not print the full account number. If the details shown are incorrect or blank, enter a complete set of correct details under 'Amended details'. We need the following information:

For a bank account:

- the full name of the bank;
- the sort code of the bank. This will have six digits and you should enter it as, for example, 12-34-56;
- your charity's bank account number. This is on your bank chequebook or statements and is usually between seven and ten digits; and
- the name of the account as it appears on the chequebook, passbook or statement.

For a building society:

- the full name of the building society;
- the roll or reference number. The roll or reference number can contain up to 18 letters and numbers. If you are not sure if the account has a roll or reference number, ask the building society; and
- the name of the account as it appears on the chequebook, passbook or statement.

We need details of your main account only. **We will not make any account details available to the public**.

REPORTING SERIOUS INCIDENTS

Guidance

Our guidance for trustees and other representatives of a charity explains what incidents should be reported, how you can do this and what information we need. This is available on our website at www.charitycommission.gov.uk under *'Our Regulatory Activity/ How and when to report an issue to us/ Guidance for trustees, employees and volunteers/ Guidance for trustees.'*

PART B – FINANCIAL INFORMATION

This part of the Annual Return/Update is only to be completed by charities with income greater than £500,000. You will need a final version of the charity's published accounts to complete Part B. Trustees should ensure that this section is completed by a competent person who is familiar with the charity's accounts.

If your charity controls any subsidiary undertakings, it is likely that consolidated or group accounts will have been prepared. You should complete this section using the consolidated accounts, not the accounts of the charity alone. Please put a cross in the relevant box at the top of this section to show whether you are basing your answers on consolidated accounts or charity-only accounts.

All fields are mandatory so if you have nothing to enter in a particular box, you should enter '0' (zero). Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand.

B1 Resources

The information you need to complete this section will generally be found in the Statement of Financial Activities (SoFA). Throughout this section, please enter numbers without signs (e.g. £, minus or brackets) and without commas or full stops.

B1.1 Voluntary income

Income from the following sources:

- gifts and donations received, including legacies;
- any tax reclaimed on amounts received under gift aid;
- grants that provide core funding or are of a general nature;
- membership subscriptions and sponsorships where these are, in effect, donations; and
- gifts in kind and donated services and facilities.

Voluntary income is defined in the Charities Statement of Recommended Practice (SORP) at paragraph 121 and is shown on row A1a of table 3 in the SORP.

B1.1a Legacies

This is the amount of legacies received that is part of voluntary income (B1.1). If any legacies are to be retained as endowment, please include them in B1.1b instead of B1.1a. Please note this field is for supplementary information only. You do not need to adjust B1.1 by this amount as all the year's legacies should be included in voluntary income.

B1.1b Endowments received

The amount of the year's voluntary income (B1.1) that has been added to endowments. Endowment receipts include any settlements from a donor, including any legacies that you must retain as endowment capital. It does not include capital gains (or interest) that may arise from the endowments. Please note that this field is for supplementary information only. You do not need to adjust B1.1 by this amount as all endowment legacy should be included in voluntary income.

B1.2 Activities for generating funds

Resources generated by trading activities that specifically raise funds for the charity; for example:

- fundraising events such as jumble sales, firework displays and concerts;
- sponsorships and social lotteries which are not pure donations;
- shop income from selling donated goods and bought-in goods;
- providing goods and services other than for the benefit of the charity's beneficiaries; and
- letting and licensing property held mainly for functional use but temporarily surplus to requirements.

Activities for generating funds are defined in the Charities SORP at paragraph 137 and shown at row A1b of table 3 in the SORP.

B1.3 Investment income

Includes incoming resources from investment assets, including dividends, interest receivable and rent, but excludes realised and unrealised investment gains and losses (see B2.3).

Investment income is shown at row A1c of table 3 of the Charities SORP.

B1.4 Incoming resources from charitable activities

Include any resources arising from activities promoting the charity's objects; for example:

- sale of goods or services as a charitable activity;
- sale of goods made or services provided by the charity's beneficiaries;
- letting of non-investment property in carrying out the charity's objects;
- grants specifically for the provision of goods or services as part of charitable activities or services to beneficiaries (including performance-related grants); and
- ancillary trades connected with the above.

Charitable trading is shown at row A2 of table 3 of the Charities SORP.

B1.5 Other incoming resources

Includes gains on the disposal of tangible fixed assets and receipt of any other incoming resources that cannot be accounted for in the previous categories (B1 to B4).

The amount is shown at row A3 of table 3 of the Charities SORP.

B1.6 Total incoming resources

The total of all the incoming resources and should equal the sum of fields B1.1 to B1.5, excluding B1.1a and B1.1b.

B1.7 Costs of generating voluntary income

Includes the costs of generating the voluntary income listed at B1.1 (for example donations, legacies, core funding grants and gifts in kind). The costs may include fundraising, advertising, marketing and direct mail materials, as well as any payments to an agent. They will normally include publicity costs but exclude the cost of educational material produced to promote the charity’s work, which is classed as a cost of charitable activities.

These costs are shown at row B1a of table 3 of the Charities SORP.

B1.8 Fundraising trading costs

Include all the costs incurred in generating the income listed in B1.2, and include:

- the cost of goods sold or services provided as part of the trade; and
- other costs related to the trade, such as staff and premises costs.

These costs are shown at row B1b of table 3 of the Charities SORP.

B1.9 Investment management costs

Include costs of obtaining investment advice, managing the portfolio and, for investment property, rent collection, property repairs and maintenance costs.

These costs are shown at row B1c of table 3 of the Charities SORP.

B1.10 Costs of charitable activities

All the resources applied in meeting the charitable objectives, including amounts spent on:

- grants;
- the direct provision of charitable services; and
- a proportion of the charity's support costs, which if allocated will be explained in the notes to the accounts.

They exclude the cost of:

- raising funds to finance these activities; and
- governance of the charity.

These costs are shown at row B2 of table 3 of the Charities SORP.

B1.10a Grants to institutions

These grants form part of the costs of charitable activities. The SORP defines these as being grants not made to individuals. They may be either general support grants or grants made for some restricted purpose.

In this context grants do not include any allocated charity's support costs. The amount of grants paid to institutions should be disclosed in the notes to the accounts.

Please note this field is for supplementary information only. You do not need to adjust B1.10 by this amount as it should be included in 'costs of charitable activities'.

B1.11 Governance costs

The general costs of running the charity. They normally include audit costs, legal advice to trustees and costs of meeting constitutional and statutory requirements (e.g. trustee meetings and annual statutory accounts), and could include the cost of strategic planning processes.

Governance costs are shown at row B3 of table 3 of the Charities SORP.

B1.12 Other resources expended

Will rarely be used as most expenditure can be categorised under the fields B1.7 to B1.11, but where it is used, the amount will be as shown at row B4 of table 3 of the Charities SORP.

B1.13 Total resources expended

The sum of all resources expended. This should equal the sum of B1.7 to B1.12, excluding B1.10a.

B2 Other recognised gains/losses

Will generally be found in the SoFA or in the notes to the accounts. Please enter numbers without commas or full stops and without signs (e.g. £ or brackets) unless they are losses, in which case you should enter them with a minus sign.

B2.1 Revaluations of tangible fixed assets

The amount of any change in the value of tangible fixed assets (i.e. all assets not held for investment purposes) as a result of a revaluation during the financial year. Do not enter the total value of fixed assets from the balance sheet.

The amount is shown at row D1 of table 3 of the Charities SORP.

B2.2 Actuarial gains/losses on defined benefit pension schemes

If your charity operates a defined benefit pension scheme, this figure will include the actuarial gains or losses on the scheme as reported in the SoFA.

This amount is shown at row D3 of table 3 of the Charities SORP.

B2.3 Gains/losses on investment assets

The total of any unrealised gains and losses resulting from the revaluation of investment assets to market value, and gains and losses realised on the disposal of investment assets during the year.

This amount is shown at row D2 of table 3 of the Charities SORP.

B3 Assets and liabilities

Includes amounts extracted from either the balance sheet or notes to the accounts at the end of the accounting year. If you have nothing to report here, please enter ‘0’ (zero). Please enter numbers in fields B3.1 to B3.4, B3.7 and B3.7a without signs (e.g. £, minus or brackets) and without commas or full stops. You should enter a minus sign in fields B3.5 to B3.11 (apart from B3.7 and B3.7a) if there is a liability.

B3.1 Total fixed assets

Assets held for continuing use, including tangible fixed assets such as land, buildings, equipment and vehicles, and any investments held on a long-term basis to generate income or gains. Some charities may also hold heritage assets that are maintained or preserved as part of the charity’s objects, or intangible assets such as patents. These should also be included.

The total amount of fixed assets will be shown on the balance sheet and is the total of section A of table 7 of the Charities SORP.

B3.1a Fixed asset investments

Assets held for the long term to generate income or gains. May include quoted and unquoted shares, bonds, gilts, common investment funds, investment property and term deposits held as part of an investment portfolio. Fixed asset investments will exclude programme-related investments, shown at row A4a of table 7 of the Charities SORP. Please note this field is for supplementary information only. You do not need to adjust B3.1 by this amount as it should be included in total fixed assets.

B3.2 Total current assets

Include stock, debtors, current asset investments and cash. The amount is shown as the total of section B of table 7 of the Charities SORP.

B3.2a Current asset investments

Assets held with the intention of disposing of them within the next 12 months. Such investments are those shown at row B3 of table 7 of the Charities SORP. Please note this field is for supplementary information only. You do not need to adjust B3.2 by this amount as it should be included in total current assets.

B3.2b Cash

Includes deposits with banks and other financial institutions, which are repayable on demand, but excludes bank overdrafts. Cash is shown at row B4 of table 7 of the Charities SORP. Please note this field is for supplementary information only. You do not need to adjust B3.2 by this amount as it should be included in total current assets.

B3.3 Creditors due within one year

Amounts owed to creditors including loans and overdrafts, trade creditors, accruals and deferred income; they are payable within one year and are shown at row C1 of table 7 of the Charities SORP.

B3.4 Long-term creditors and provisions

Amounts owed to creditors payable after more than one year, with provisions for liabilities and charges, and are the total of rows C2 and C3 of table 7 of the Charities SORP.

B3.5 Pension fund assets/liabilities

The surplus or deficit in any defined benefit pension scheme operated and represents a potential long-term asset or liability.

The pension fund asset or liability is shown at row D of table 7 of the Charities SORP. Enter a liability with a minus sign.

B3.6 Total net assets/liabilities

The total of all assets shown less all liabilities. The amount is shown on table 7 of the Charities SORP as net assets or liabilities, including any pension fund asset or liability, and is equal to the amount entered at B3.11. Enter a liability with a minus sign.

B3.7 Total fixed assets (at start of year)

The total amount of fixed assets at the start of the year will be shown in the comparative figures of the balance sheet and in the notes to the accounts.

The amount is shown as the total of section A of table 7 of the Charities SORP for the previous year.

B3.7a Fixed asset investments (at start of year)

Fixed asset investments at the start of the year will be shown in the comparative figures of the balance sheet and in the notes to the accounts.

The amount is shown at row A4a of table 7 of the Charities SORP for the previous financial year-end. Please note this field is for supplementary information only. You do not need to adjust B3.2 by this amount as it should be included in total fixed assets.

B3.8 Endowment funds

Include the amount of all permanent and expendable endowment funds.

The amount is shown at row E1 of table 7 of the Charities SORP.

B3.9 Restricted funds

Include the amount of all funds held that must be spent on particular purposes of the charity.

The amount is shown at row E2 of table 7 of the Charities SORP.

B3.10 Unrestricted funds

Include the amount of all funds held for the general purposes of the charity. This will include unrestricted income funds, designated funds, revaluation reserves and any pension reserve.

The amount is shown as the total of section E3 of table 7 of the Charities SORP. A deficit should be entered with a minus sign.

B3.11 Total funds

Include all funds shown on the balance sheet and comprise endowments, restricted income and unrestricted funds.

The amount is shown as the total of section E of table 7 of the Charities SORP and is equal to the total net assets shown at B3.6.

B4 Additional information

The information you need to complete this section will generally be found in the notes to the accounts. Throughout this section, please enter numbers without signs (e.g. £, minus or brackets) and without commas or full stops.

B4.1 Support costs

Costs which, while necessary to deliver an activity, do not themselves produce the activity. They include the central office functions of the charity and are often apportioned to activities. The amount shown here is the total amount of support costs (for charitable, fundraising and governance activities) included in resources expended. This amount will be shown in the notes to the accounts if it is significant.

B4.2 Depreciation charge for the year

The amount of depreciation on tangible fixed assets (including impairment charges, if any), which will be shown as the charge for the year in the tangible fixed asset note to the accounts.

B4.3 Level of reserves

The level of reserves is calculated in accordance with glossary GL51 of the SORP and is stated in the Trustees' Annual Report (TAR). It will normally include the amount of unrestricted funds that are freely available for use, and will normally exclude endowments.

B4.4 Number of full-time equivalent employees

The number of employees that is stated in the notes to the accounts in accordance with paragraph 235 of the SORP.

NOTES

Send your completed form to:

Charity Commission
PO Box 1329
Liverpool
L69 3DY

For further guidance:

Web:

www.charitycommission.gov.uk

Email:

enquiries@charitycommission.gsi.gov.uk

Telephone:

0845 3000 218
0845 3000 197 (Online Services advice)

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