



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Guidance

# Charity Annual Return: question guide

Updated 8 March 2023

---

**Applies to England and Wales**

# Contents

Financial period

Income and  
spending



here

1. Income

2. Spend

© Crown copyright 2023

3. Activities  
outside of the  
United  
Kingdom

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit [nationalarchives.gov.uk/doc/open-government-licence/version/3](https://nationalarchives.gov.uk/doc/open-government-licence/version/3) or write to the Information Policy Team, The National Archives, Kew, London TW9 4DU, or email: [psi@nationalarchives.gov.uk](mailto:psi@nationalarchives.gov.uk).

4. Trading  
subsidiaries

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

5. Charity  
addresses and  
property

This publication is available at <https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-question-guide>

6. Structure and  
membership

7. Employees and  
volunteers

8. Governance

9. Safeguarding  
and risk

The following guide is to help charities understand what information they will need to prepare for the Annual Return.

It also explains why we are collecting data for questions that were introduced in the 2023 annual return.

## Financial period

You will be asked to confirm your charity's financial period. This will normally be 12 months long, but in certain circumstances it can be shorter or longer.

12 MONTHS

For unincorporated charities and charitable incorporated organisations (CIOs), financial periods can vary from 6 to 18 months. Different legal requirements apply for charities that are companies.

If your charity's financial end date has changed and the period displayed is incorrect, the trustees will need to update our records before the annual return and accounts can be submitted.

[Change your charity's financial year](https://www.gov.uk/guidance/change-your-charitys-financial-year)  
(<https://www.gov.uk/guidance/change-your-charitys-financial-year>)

## Income and spending

You will be asked to enter the charity's gross income and spending in the financial period for this return.

The income and spending you enter will depend on the type of accounts that have been prepared.

### For accounts prepared on a receipts and payments basis:

We have used this basis

Gross income is the:

- total receipts recorded in the statement of accounts
- minus any endowment received in the year, as this is unavailable for spending
- add any amount transferred from endowment funds into income funds during the year, as these are now available for spending
- minus loans received during the year

Gross income is £39,757

- minus proceeds from sale of fixed assets and investments

Gross spending is:

- total payments recorded in your statement of accounts £35,832 Gross Spending

## For accrual accounts:

Gross income is:

- total income recorded in the statement of financial activities, prepared in accordance with the Charities SoRP (FRS102)
- minus any endowment received in the year, as this is unavailable for spending.
- add any amount transferred to income funds during the year from endowment funds as these funds are now available for spending.

Gross spending is:

- the total expenditure as shown in the Statement of Financial Activities (prepared in accordance with the Charities SORP (FRS102))

Any gains on revaluation of fixed assets or gains on investments do not form part of 'gross income' for these purposes.

**See definitions:** [gross income](#)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#gross-income>),

[receipts and payments accounts](#)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#receipts-and-payments-accounts>),

[accruals accounts](#)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#accruals-accounts>),

[spending](#) (<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#spending>),

[endowment](#)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#endowment>)

## 1. Income

## 1.1 Government contracts

How many contracts (other than grant agreements) did your charity receive from central government or a local authority during the financial period of this return?

0

Central government refers to the United Kingdom government, and includes all government departments and executive agencies, including the NHS.

A local authority means a county council, a district council, a London borough council or a parish council in England, and a county council, county borough council or community council in Wales.

What was the total value of the contracts received from central government or a local authority during the financial period of this return?

The total value is calculated by adding together the value of all the contract income received by your charity from central government (including the NHS) and local authorities during the financial period for this return.

If your charity has a contract paid over multiple years, it is the portion of the total amount received during the financial period for this return.

**See definitions:** [contract income](#)

<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#contract-income>),  
[central government](#)

<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#central-government>),  
[local authority](#) (<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#local-authority>)

## 1.2 Government grants

How many grants did your charity receive from central government or a local authority during the financial period of

this return?

What was the total value of the grants received from central government or a local authority during the financial period of this return?

Type text hereType text here

5514

The total value is calculated by adding together the value of all the grant income received by your charity from central government (including the NHS) and local authorities during the financial period for this return.

If your charity has a grant paid over multiple years, it is the portion of the total award received during the financial period for this return.

**See definitions:** [grant income](https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#grant-income) (<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#grant-income>), [central government](https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#central-government) (<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#central-government>), [local authority](https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#local-authority) (<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#local-authority>)

### 1.3 Income breakdown

What was the total value of income received during the financial period of this return from:

a) Donations and legacies	1,267
b) Charitable activities	0
c) Other trading activities	31,472
d) Investments	1,504

You will only need to answer this question if:

- your charity has a gross income of £500,000 or less in the financial period for this return

- grants or contracts represent less than 70% of your charity's income

The information you need to complete in this section will generally be found in the income section of your charity's Statement of Accounts.

Values within each of the 4 fields may not necessarily represent the gross income of the charity.

### Why are we asking this new question?

Dependence on a single income stream can reduce a charity's financial resilience. The Commission can use this data, alongside other information, to identify if a charity is susceptible to risks associated with reduced income or other economic changes.

### See definitions: [donations and legacies](#)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#donations-and-legacies-income>), [charitable activities](#)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#income-from-charitable-activities>), [other trading activities](#)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#income-from-other-trading-activities>), [investments](#)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#income-from-investments>)

## 1.4 Donations

What was the value of your charity's single highest value donation received from a corporate donor during the financial period of this return?

NA

You will only need to answer this question if your charity's gross income is over £100,000 in the financial period for this return.

Corporate donor means a body corporate or for-profit institution that has made a donation to your charity. This should exclude income from professional or third-party fundraisers and commercial participators. Please see the [Code of Fundraising Practice](#) (<https://www.fundraisingregulator.org.uk/code/working-with->

[others/professional-fundraisers-commercial-participators-and-partners](#)) for definitions of these terms.

What was the value of your charity's single highest value donation received from an individual during the financial period of this return?

An individual donor is a single person donating to your charity.

What was the value of your charity's single highest value donation received from a related party during the financial period of this return?

Related parties refers to people or entities that are closely connected to the reporting charity or its trustees. For example, this includes:

- a close family member, partner or dependant
- an organisation that's a parent or subsidiary of the charity, or part of a joint venture
- an organisation that is controlled by one or more people listed above, or in which they have a substantial interest or influence over

Read the [full definition of related parties](#)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#related-parties>).

### **Why are we asking these new questions?**

Combined with other information and intelligence, an increased understanding of financial dependency makes it easier to detect potential conflicts of interest.

## **2. Spend**

### **2.1 Grant making**



Is grant making the main way your charity carries out its purposes?

no

Many charities make grants to individuals or to organisations as a way of carrying out their charitable purposes. For some this will be a very small part of their activities.

Only answer this question with 'yes' if making grants is the main way your charity carries out its purposes.

In the financial period of this return, what value of grants were made to:

- a. individuals
- b. other charities
- c. other organisations that are not charities

Are any of the grant recipients above related parties?

In answering this question, calculate the total value of grants made to each type of recipient.

Option b. 'other charities' includes both registered and unregistered charities in receipt of a grant from the charity.

Related parties refers to people or entities that are closely connected to the reporting charity or its trustees. For example, this includes:

- a close family member, partner or dependant
- an organisation that's a parent or subsidiary of the charity, or part of a joint venture
- an organisation that is controlled by one or more people listed above, or in which they have a substantial interest or influence over

Read the [full definition of related parties](https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#related-parties) (<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#related-parties>).

### **Why are we asking this new question?**

To determine financial risk. For example, if a charity-to-charity grant maker experiences financial difficulty they may not be

able to pay onward grants to other charities, leading to wider financial instability in the charity sector.

## 2.2 Trustee payments

Excluding out of pocket expenses, for what were any of the trustees paid during the financial period of this return?

- |  |     |                |
|--|-----|----------------|
| a. paid for being a trustee  | 0   | Type text here |
| b. paid for a role within any of the charity's trading subsidiaries or connected organisations                           | 0   |                |
| c. paid for providing goods and/or services to the charity or any of its trading subsidiaries or connected organisations | 0   |                |
| d. none of the above   |     |                |
| e. trustees have not been paid   | YES |                |

Information on trustee payments should be included in your charity's annual accounts. This does not include payment for out-of-pocket expenses that trustees are entitled to claim while engaging in trustee business.

If your charity prepares accruals accounts, this information can be found in the notes section as required by the Charities SoRP (FRS102).

**See definitions:** [out of pocket expenses](https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#out-of-pocket-expenses)

[\(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#out-of-pocket-expenses>\)](https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#out-of-pocket-expenses), [connected organisations](https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#connected-organisation)

[\(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#connected-organisation>\)](https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#connected-organisation)

Did any of the trustees resign and take up employment with your charity in the financial period of this return?

# 3. Activities outside of the United Kingdom

## 3.1 Income received from outside the United Kingdom

NA

Did your charity receive income from outside of the United Kingdom in the financial period of this return?

This should include all types of income received from a country/countries outside of the United Kingdom.

If the answer is 'yes', you will be asked to select which countries income was received from.

You should select a country based on the transactional source of the income, not the residence of the donor.

For each country, what was the value of income received from:

- a. governments or quasi government bodies outside of the United Kingdom (including European Union)
- b. charities, non-government organisations or not-for-profits outside of the United Kingdom
- c. private companies outside of the United Kingdom
- d. individual donors resident outside of the United Kingdom
- e. unknown

When answering this question, you will also need to consider income from any investments your charity holds. For example:

- interest on a non-United Kingdom government bond would fall under category 'a'
- income from a dividend paid by a non-United Kingdom private company would fall under category 'c'

Individual donors resident outside of the United Kingdom refers to individuals whose primary home address is outside of the United

Kingdom. Income includes school fees and memberships as well as direct donations and grants.

How was income from outside of the United Kingdom received by your charity in the financial period of this return? (Tick all that apply) 0

- a. Informal Value Transfer Systems (IVTS)
- b. Money Service Businesses (MSBs)
- c. businesses authorised to provide 'Payment services'
- d. cash couriers
- e. cryptocurrency
- f. other

This question focusses on income coming from outside of the United Kingdom via methods other than through the regulated banking system.

Answer 'other' for any other method by which money was transferred including using the regulated banking sector.

**See definitions:** [IVTS](#)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#informal-value-transfer-systems-ivts>), [MSBs](#)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#money-service-businesses-msbs>), [businesses authorised to provide 'payment services'](#) (<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#businesses-authorised-to-provide-payment-services>), [cash couriers](#) (<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#cash-couriers>), [cryptocurrency](#)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#cryptocurrency>)

## 3.2 Delivering charitable activities outside of the United Kingdom

NA

Did your charity deliver charitable activities outside of the United Kingdom in the financial period of this return?

00Type text here

You will need to select the countries in which charitable activities were delivered.

Charitable activities may include direct service provision or providing funding or grants to partners or third parties to deliver services on the charity's behalf. For example:

- a charity based and delivering services in Hertfordshire as well as running a programme that delivers aid to Ukraine
- a charity providing funding to an overseas charity or NGO for the purposes of building a school in Yemen
- a charity hosting an event in Italy as part of its charitable activities

Charitable activities would not include any supporting activities to enable charitable activities to be delivered. For example:

- a charity only undertaking administrative activities, such as booking travel to a region outside the United Kingdom

Does your charity have formal written agreements in place with any partners delivering charitable activities on its behalf outside of the United Kingdom?

It is good practice for charities to formalise in writing any agreements with partners or third parties delivering charitable services on its behalf.

Where some written agreements are in place but not in all cases, you should answer 'in part'.

In the case of ongoing relationships, you should only include those partners or third parties who have actively delivered services on your charities behalf in the financial period relating to this return.

**See definition:** [formal written agreement](https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#formal-written-agreement)

[\(https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#formal-written-agreement\)](https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#formal-written-agreement)

Did your charity spend funds outside of the United Kingdom in the financial period of this return?

When answering the question, you should select the country where the money was spent.

For example: a charity providing grants to individuals displaced by the war in Ukraine, who are residing in Poland has spent funds in Poland rather than Ukraine.

Spend should not include any non-cash adjustments such as depreciation of an asset.

**See definition:** [spend](#)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#spending>)

How much money did your charity send in total outside of the United Kingdom using a method other than the regulated banking system in the financial period of this return?

The regulated banking system refers to authorised banks or other regulated financial institutions such as building societies that are regulated by the Financial Conduct Authority.

How was money transferred outside of the United Kingdom by your charity in the financial period of this return?

(Tick all that apply)

- a. Informal Value Transfer Systems (IVTS)
- b. Money Service Businesses (MSBs)
- c. businesses authorised to provide 'Payment services'
- d. cash couriers
- e. cryptocurrency
- f. other

Answer 'other' for any other method by which money was transferred including using the regulated banking sector.

### Why are we asking these new questions?

Moving money outside the regulated banking system may expose a charity and its funds to greater risks, such as fraud, financial loss and potential financial abuse. We're asking this question to promote compliance with trustees' legal obligations, enhance accountability and encourage better administration. Early identification of new forms of transfer would also allow the Commission to respond proactively to evolving risks.

### See definitions: [IVTS](#)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#informal-value-transfer-systems-ivts>), [MSBs](#)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#money-service-businesses-msbs>), [businesses authorised to provide 'payment services'](#) (<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#businesses-authorised-to-provide-payment-services>), [cash couriers](#) (<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#cash-couriers>), [cryptocurrency](#)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#cryptocurrency>)

## 4. Trading subsidiaries

NA

Does your charity have any trading subsidiaries?

Have any of the charity's trading subsidiaries dissolved during the financial period of this return?

A trading subsidiary may be dissolved where the company is dormant, no longer trading, or the charity trustees do not consider operating the trading subsidiary to be in the charity's best interests. Once the trading subsidiary is dissolved, it no longer exists as a legal entity.

### Why are we asking this new question?

This data will be used, together with other data sources, as an indicator of risk to the ongoing operations of a charity.

How many trustees of your charity are also directors of the trading subsidiary or subsidiaries at the date of this return?

**See definition:** [trading subsidiary](#)

<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#trading-subsiary>

## 5. Charity addresses and property

### 5.1 Charity addresses

You will be presented with your charity's public address drawn from the Register of Charities.

Are the public address details displayed on the Register of Charities correct?

Check the public address provided. If it is incorrect, you will be asked to [provide an updated address by logging onto your account](#) (<https://www.gov.uk/change-your-charitys-details>).

Is this the same address that you use as your charity's administrative headquarters?

If it is not the same, you will be asked to provide the address of your charity's administrative headquarters.

#### **Why are we asking these new questions?**

To increase public trust and confidence in charities and enhance accountability by ensuring the Register is up to date. The information will also allow the Commission to act in a targeted manner if, when used with other data, geographical risks are identified. It will also assist in understanding connections between charities and organisations.



**See definitions:** [public address](#)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#public-address>)

## 5.2 Property

Were any of your charity's properties held by holding or custodian trustees on behalf of your charity (excluding the Official Custodian) during the financial period of this return?

no

Only unincorporated charities should answer this question. For example, unincorporated associations or trusts.

### Why are we asking this new question?

This information will be used with other data to assess property at risk, promote compliance with charity law and seek to prevent the number of disputes affecting charity assets.

**See definitions:** [custodian trustees](#)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#custodian-trustee>), [holding trustees](#) (<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#holding-trustees>), the [official custodian](#) (<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#the-official-custodian>)

## 6. Structure and membership

Is your charity part of a wider group structure with a parent body and subsidiary bodies?

- a. yes, the charity is a parent body
- b. yes, the charity is a subsidiary body
- c. no, the charity is not part of a wider group structure
- d. unknown

c

Wider group structure - a parent charity is a central coordinating charity sitting above one or more subsidiary charities.

Wider group structure - a subsidiary or member charity is usually a smaller charity linked in a wider structure to a parent charity.

A member or subsidiary charity is different to a trading subsidiary.

Other than trustees, does your charity have members who are entitled to vote under the charity's governing document?

0

Some charities have a wider membership who may have rights to vote on certain decisions. Voting rights can include the right to vote to appoint trustees, or on issues of a charity's governance.

Your charity's governing document will set out if your charity has a wider membership other than your trustees, and if they have voting rights.

### Why are we asking these new questions?

The Commission would use this data to identify and help prevent common risks across certain categories or groups of charities. For example, the risk of disputes among or between members and trustees, or governance risks that can occur specific to parent and subsidiary charities.

**See definition:** [governing document](https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#governing-document)  
(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#governing-document>)

## 7. Employees and volunteers

### 7.1 Employees

At the end of the financial period of this return, how many:

- a. people were permanently employed by your charity? ☐
- b. people were on fixed-term contracts with your charity? ☐
- c. self-employed people were working for your charity? ☐

How many of the people above work on behalf of your charity outside of the United Kingdom?

Charities who prepare accruals accounts are required to provide average headcount information within the notes to their accounts as required by the Charities SoRP (FRS102).

To answer this question, provide the number of people working for your charity under each type of employment status at the end of the financial period for this return, both within and outside of the United Kingdom.

Do not include any staff employed by third parties or as part of contractual arrangements with other organisations. This includes staff seconded to another employer and who are receiving payment and employment benefits from that employer for the duration of that contact.

#### **Why are we asking this new question?**

This data would enable the Commission to proactively assess the resilience of the sector and risk to charities based on how and where people are employed. It can also be used, along with other data from the Annual Return, to understand impact on employment in the sector.

#### **See definitions:** [employed by your charity](https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#employed-by-your-charity)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#employed-by-your-charity>), [a fixed term contact](https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#fixed-term-contract) (<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#fixed-term-contract>), [self-employed](https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#self-employed) (<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#self-employed>)

What was the total amount spent on employee payroll during the financial period of this return?

0

Your answer should include any amounts spent in relation to staff who were employed during this period.

For example, include amounts spent on employee payroll for:

- staff who left the charity's employment during the financial period
- employees on career breaks

Charities who prepare accruals accounts must provide details of their total staff costs and employment benefits for the reporting period as required by the Charities SoRP (FRS102).

### **Why are we asking this new question?**

To increase public trust and confidence in charities by providing increased transparency and public choice, as well as promoting the effective use of charitable resources, and enhancing accountability to donors.

**See definition:** [employee payroll](#)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#employee-payroll>)

Did any of your charity's employees receive total employment benefits of £60,000 or more in the financial period of this return?

If you answer 'yes' you will be asked to enter the number of employees for different salary bands.

What was the value of the total employee benefits (including salary) provided by your charity to its highest paid employee in the financial period of this return?

This should not include any employer's pension contributions.

**See definition:** [employee benefits](#)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#employee-benefits>)

## **7.2 Volunteers**

Excluding trustees, please provide an estimate of the number of volunteers who carried out charitable activities on behalf of your charity in the United Kingdom during the financial period of this return?

TBC

When answering, include only volunteers who have been active in working for the charity during the financial period relating to this return.

Do not include volunteers who the charity may call on from time to time but have not worked on behalf of the charity during this period.

## 8. Governance

Which of the following policies and procedures did your charity have in place at the end of the financial period of this annual return?

(Tick all that apply)

- a. internal charity financial controls policy and procedures
- b. safeguarding policy and procedures
- c. financial reserves policy and procedures
- d. complaint's policy and procedures
- e. serious incident reporting policy and procedures
- f. internal risk management policy and procedures
- g. trustee expenses policy and procedures
- h. trustee conflicts of interest policy and procedures
- i. investing charity funds policy and procedures
- j. campaigns and political activity policy and procedures
- k. bullying and harassment policy and procedures
- l. social media policy and procedures
- m. engaging external speakers at charity events policy and procedures

You will not have to answer this question, if you have indicated that you are a subsidiary charity (see section 6).

The policies and procedures appropriate for your charity will vary depending on the size, nature and activities of your charity.

The Charity Commission expects most charities to have policies and procedures on:

- [internal charity financial controls](https://www.gov.uk/government/publications/internal-financial-controls-for-charities-cc8/internal-financial-controls-for-charities)  
(<https://www.gov.uk/government/publications/internal-financial-controls-for-charities-cc8/internal-financial-controls-for-charities>)
- [financial](https://www.gov.uk/government/publications/charities-and-reserves-cc19/charities-and-reserves) (<https://www.gov.uk/government/publications/charities-and-reserves-cc19/charities-and-reserves>)

- [risk management](https://www.gov.uk/government/publications/charities-and-risk-management-cc26/charities-and-risk-management-cc26)  
(<https://www.gov.uk/government/publications/charities-and-risk-management-cc26/charities-and-risk-management-cc26>)
- [trustee expenses](https://www.gov.uk/government/publications/trustee-expenses-and-payments-cc11/trustee-expenses-and-payments)  
(<https://www.gov.uk/government/publications/trustee-expenses-and-payments-cc11/trustee-expenses-and-payments>)
- [trustee conflicts of interest](https://www.gov.uk/government/publications/conflicts-of-interest-a-guide-for-charity-trustees-cc29)  
(<https://www.gov.uk/government/publications/conflicts-of-interest-a-guide-for-charity-trustees-cc29>)
- [serious incident reporting policy](https://www.gov.uk/guidance/how-to-report-a-serious-incident-in-your-charity) (<https://www.gov.uk/guidance/how-to-report-a-serious-incident-in-your-charity>)

It may also be appropriate for your charity to have policies on:

- [investing charity funds](https://www.gov.uk/government/publications/charities-and-investment-matters-a-guide-for-trustees-cc14)  
(<https://www.gov.uk/government/publications/charities-and-investment-matters-a-guide-for-trustees-cc14>)
- [engaging in political activity](https://www.gov.uk/government/publications/speaking-out-guidance-on-campaigning-and-political-activity-by-charities-cc9)  
(<https://www.gov.uk/government/publications/speaking-out-guidance-on-campaigning-and-political-activity-by-charities-cc9>)
- [bullying and harassment](https://www.gov.uk/government/news/following-collaborative-project-commission-clarifies-bullying-and-harassment-roles-and-responsibilities)  
(<https://www.gov.uk/government/news/following-collaborative-project-commission-clarifies-bullying-and-harassment-roles-and-responsibilities>)

### **Why are we asking this new question?**

The purpose of this question is to obtain data that would enable the Commission to carry out its statutory function of encouraging and facilitating better administration of charities.

## **9. Safeguarding and risk**

### **9.1 Safeguarding**

Has your charity provided services to children and/or adults at risk in the financial period of the return?

A child is any person under the age of 18.

An adult at risk is any person aged 18 or over who:

- has needs for care and support (whether or not the local authority is meeting any of those needs)
- is experiencing, or is at risk of, abuse or neglect
- due to care and support needs is unable to protect themselves from the risk or experience of abuse or neglect

An adult at risk may have an illness affecting their mental or physical health, have a learning disability, suffer from drug or alcohol problems or be frail.

### **Why are we asking this new question?**

This information will enable the Commission to target charities that may have higher safeguarding risk with proactive communications and guidance.

Excluding Basic DBS Checks, has your charity obtained the required level of DBS Checks for all roles which are eligible for them in the financial period of this return?

(Tick all that apply)

- a. yes, all required Standard DBS checks have been obtained
- b. yes, all required Enhanced DBS checks have been obtained
- c. yes, all required Enhanced with Barred List(s) DBS checks have been obtained
- d. DBS checks are not required other than Basic DBS checks

Charities should use the DBS Eligibility tool to check if a DBS (Disclosure and Barring Service) check is required and the required level.

**See definition:** [DBS](#)

(<https://www.gov.uk/government/publications/charity-annual-return-2023-question-guide/charity-annual-return-2023-glossary#disclosure-and-barring-service-dbs-check>)

## **9.2 Serious Incidents**

Has your charity reported all serious incidents (including any historical incidents) that the charity became aware of during the

financial period of this return?

Charities are required to report serious incidents to the Charity Commission.

Read [guidance on serious incidents and how to report them](https://www.gov.uk/guidance/how-to-report-a-serious-incident-in-your-charity) (<https://www.gov.uk/guidance/how-to-report-a-serious-incident-in-your-charity>).

You will only be asked this question if your charity has a gross income of over £25,000 in the financial period for this return.

If any serious incidents have occurred since your last annual return, you should notify the Commission immediately if you have not already done so.

## 9.3 External risk and impact

Has the event had an impact on your charity during the financial period for this return?

(Tick all the options that apply)

Estimated positive impact on:

- a. donations
- b. other income – grants
- c. other income – contracts
- d. other income - investment
- e. expenditure on charitable activities
- f. expenditure on overheads
- g. number of volunteers
- h. number of employees
- i. number of trustees
- j. fundraising activities
- k. capacity to deliver services
- l. total service demand



Estimated negative impact on:

- a. donations
- b. other income – grants
- c. other income – contracts
- d. other income - investment
- e. expenditure on charitable activities
- f. expenditure on overheads
- g. number of volunteers
- h. number of employees
- i. number of trustees
- j. fundraising activities
- k. capacity to deliver service
- l. total service demand

This question will be included in the annual return in exceptional circumstances where an event has significantly impacted the charitable sector and its ability to deliver services, such as the COVID-19 pandemic.

The Charity Commission will provide information on the event that this question will cover as part of the wider annual return process and in advance of the annual return release. Charities should then consider whether the event in question has had an estimated positive or negative impact on the list of issues in the question.

### **Why are we asking this?**

This will enable an improved understanding of the impact of external events on the charitable sector and help the Commission to target proactive interventions and support.





CHARITY COMMISSION  
FOR ENGLAND AND WALES

Lingfield and Dormasland Meals on Wheels

No (if any)

## Receipts and payments accounts

CC16a

For the period  
from

Period start date  
01/01/2024

To

Period end date  
31/12/2024

### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Lunch Sales	31,472	-	-	31,472	23,939
Donations	1,257	-	-	1,257	3,589
Local authority grant	5,442	-	-	5,442	6,490
Interest income	1,504	-	-	1,504	-
Other income	82	-	-	82	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>39,757</b>	<b>-</b>	<b>-</b>	<b>39,757</b>	<b>34,018</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>39,757</b>	<b>-</b>	<b>-</b>	<b>39,757</b>	<b>34,018</b>
<b>A3 Payments</b>					
Food Costs	24,708	-	-	24,708	21,668
Delivery Costs	3,528	-	-	3,528	3,210
Cleaning	1,440	-	-	1,440	1,560
Rent	768	-	-	768	660
Telephone	95	-	-	95	378
Maintenance	1,225	-	-	1,225	552
Insurance	134	-	-	134	134
Sundries	3,934	-	-	3,934	4,788
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>35,832</b>	<b>-</b>	<b>-</b>	<b>35,832</b>	<b>32,950</b>
<b>A4 Asset and investment purchases, (see table)</b>					
Kitchen equipment	-	-	-	-	911
Bond	-	-	-	-	30,000
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,911</b>
<b>Total payments</b>	<b>35,832</b>	<b>-</b>	<b>-</b>	<b>35,832</b>	<b>63,861</b>
<b>Net of receipts/(payments)</b>	<b>3,925</b>	<b>-</b>	<b>-</b>	<b>3,925</b>	<b>- 29,843</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>22,767</b>	<b>-</b>	<b>-</b>	<b>22,767</b>	<b>52,610</b>

Cash funds this year end	26,692	-	-	26,692	22,767
--------------------------	--------	---	---	--------	--------

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Co-operative bank current account	26,692	-	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>	<b>26,692</b>	<b>-</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK
	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Cambridge and Counties Bond 1 year 5% fixed rate maturing November 2025	30,000	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Fridge	Unrestricted	911	911
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	

		-	
		-	
		-	

Signed by one or two trustees on behalf  
of all the trustees

Signature	Print Name	Date of approval
<i>Sara Watson</i>	Sara Watson	20/10/25






# Accounts 2024 Lingfield and Dormansland meals on wheels FINAL FOR SIGNING

Final Audit Report

2025-10-20

Created:	2025-10-15
By:	Andrea Cole (andrea@oculusaccountancy.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA_ZV1QrepzjI-F8hwiiSJVebm_adHy3FL

## "Accounts 2024 Lingfield and Dormansland meals on wheels FINAL FOR SIGNING" History

-  Document created by Andrea Cole (andrea@oculusaccountancy.com)  
2025-10-15 - 8:03:13 PM GMT- IP address: 86.166.22.199
-  Document emailed to Sara Watson (netherwood13@hotmail.com) for signature  
2025-10-15 - 8:03:17 PM GMT
-  Email viewed by Sara Watson (netherwood13@hotmail.com)  
2025-10-17 - 12:52:36 PM GMT- IP address: 86.159.40.157
-  Document e-signed by Sara Watson (netherwood13@hotmail.com)  
Signature Date: 2025-10-20 - 10:09:31 AM GMT - Time Source: server- IP address: 86.159.40.157
-  Agreement completed.  
2025-10-20 - 10:09:31 AM GMT



Section A

Independent Examiner's Report

Report to the trustees

Charity Name  
Lingfield and Dormansland Meals on Wheels

On accounts for the year  
ended

31/12/2024

Charity no  
(if any)

1165840

Set out on pages

1-2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2024.

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

*Andrea Cole*

Date:

14/10/2025

Name:

Andrea Cole

Relevant professional  
qualification(s) or body  
(if any):

Member of ICAEW

Address:

The Crest, Hillcrest, Dormans Park, West Sussex, RH192LX

**Section B****Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

Nothing to note