

# Charity annual return questions

This document is to help charities prepare for their annual return by gathering the required information.

Submit your annual return online, once you have the information you need.

There is more guidance on the questions in the online service.

During the pandemic, any money provided by the government's furlough programme must be declared 'grants'.

If your income is under £10,000 you only need to report your income and spending.

## Section: Financial period

You will be asked to confirm the charity's financial period.

If the financial period end dates displayed are incorrect, you can change them in the [Change the charity's financial period](#) section.

## Section: Income and spending

You will be asked to enter the charity's income and spending in the financial period for this annual return. Enter all figures to the nearest pound (do not enter decimal points or commas).

If your charity is part of a group and has prepared group accounts, then please use the group figures (group accounts are only required where group income is more than £1million).

## Section: Confirm income and spending

In the financial details section you will be asked to enter key financial information from your accounts.

For charities with an income greater than £500,000. The total income from your Statement of Financial Activities (SoFA) is the total income you have entered here, unless your charity has received endowments during the year, or money from income funds. If this is the case you should exclude these amounts from the total income you enter.

Please check the gross income figure you have entered here is correct.

## Section: Serious incidents

If gross income is more than £25,000 you will be asked if there were any serious incidents in your organisation. If you have any serious incidents, you must report them to the Charity Commission, for the period of this return.

## Section: Fundraising

Did your charity raise funds from the public?

**If you answer 'Yes', you will be asked:**

Did the charity work with any professional fundraisers?

Did your charity have a written agreement with each of its professional fundraisers?

Did your charity work with any commercial participators?

Did your charity have a written agreement with each of its commercial participators?

## Section: Grant making

Was grant making the main way your charity carried out its purposes?

## Section: Income from government contracts

During the financial period for this annual return, did the charity receive income from contracts (other than grants) from central government or local authorities?

**If you answer 'Yes', you will be asked:**

How many contracts did your charity have with central government or local authorities?

Enter total value of contracts. Please round all figures to the nearest pound (do not enter decimal places).

What was the total value of these contracts?

## Section: Income from government grants

During the financial period for this annual return, did the charity receive income from grants from central government or local authorities?

During the pandemic, any money provided by the government's furlough programme must be declared as 'government grants'.

**If you answer 'Yes', you will be asked:**

How many grants did your charity receive from central government or local authorities?

If you received any furlough payments, each payment received needs to be recorded individually as

Enter total value of grants. Please round all figures to the nearest pound (do not enter decimal points)

What was the total value of these grants?

## **Section: Income from outside the UK**

Did your charity receive income from outside the UK?

**If you answer 'Yes', you will be presented with a table of countries. Select countries or territories covered in the annual return. Then answer the following questions.**

What is the value of income from each country?

Please round all figures to the nearest pound (do not enter decimal points or commas).

If your charity did not have any income from the source, please enter 0 (zero).

Specify the source and amount of income from the options below:

- Overseas government or quasi government bodies
- Overseas charities, NGOs or NPOs
- Other overseas institutions
- Individuals resident overseas (for example school fees and memberships)
- Unknown/Do not know

### **Notes on income from other overseas institutions and individuals resident overseas**

1. If your gross income is less than £25,000, only include payments that make up more than 80% of total income. If your gross income is more than £25,000, only include payments of more than £25,000.

2. If you are completing a 2018 annual return, these categories are optional.

## **Section: Operating and spending outside England and Wales**

Did your charity operate outside England and Wales?

**If you answer 'Yes', you will see a table of countries. Select countries or territories the charity has operated in or spent money on covered in the annual return. Then answer the following questions.**

Record the total expenditure by country or territory. Please round all figures to the nearest pound (0).

If your charity did not spend any money in the country, please enter 0 (zero).

Note: If your charity operated in Northern Ireland or Scotland, you are not required to provide a value.

When spending money or working outside England and Wales, did your charity transfer money outside the regulated banking system?

Note: if you are completing a 2018 annual return, this question is optional.

What methods to transfer money did your charity use?

- Cash courier
- Other charities or NGOs/Non-Profits
- Money Service Business (e.g. Western Union)
- Informal Money Transfer Systems
- Online payment methods (e.g. PayPal)
- Other

Note: if you are completing a 2018 annual return, this question is optional.

How much money did your charity send outside the regulated banking system in total?  
Please round all figures to the nearest pound (do not enter decimal points or commas).

Did your charity have procedures and controls in place to monitor expenditure outside England and Wales?

Note: if you are completing a 2018 annual return, this question is optional.

Are the trustees satisfied that your charity's risk management policies and procedures adequately cover expenditure outside England and Wales?

Note: if you are completing a 2018 annual return, this question is optional.

## Section: Subsidiaries

Did the charity have any subsidiaries?

**If you answer 'Yes', you will be asked:**

Were any of the trustees also directors of the charity's subsidiaries?

## Section: Trustee payments

Did any of the trustees receive any remuneration, payments or benefits from the charity other than for:

### If you answer 'Yes', you will be asked:

Did any of the trustees receive payments or benefits for:

- being a charity trustee?
- providing services to your charity (such as specialist services or advice provided by trustees who are designers, lawyers, for example)?
- any other benefit from the charity (for example, accommodation, car, holiday)? Also include any payments made to or for any trustees who are paid members of staff

Did any of the trustees resign and then take up employment with the charity?

## Section: Employees

Did any of your charity's staff receive total employee benefits of £60,000 or more?

### If you answer 'Yes', you will be asked:

Enter the **number of staff** whose total employee benefits were in each of the following bands:

£60,000 to £70,000  
£70,001 to £80,000  
£80,001 to £90,000  
£90,001 to £100,000  
£100,001 to £110,000  
£110,001 to £120,000  
£120,001 to £130,000  
£130,001 to £140,000  
£140,001 to £150,000  
£150,001 to £200,000  
£200,001 to £250,000  
£250,001 to £300,000  
£300,001 to £350,000  
£350,001 to £400,000  
£400,001 to £450,000  
£450,001 to £500,000  
Over £500,000

For your highest paid member of staff only, what was the total value of their employee benefits?

## Section: Volunteers

How many UK volunteers, excluding trustees, did the charity have during the financial period?

## Section: Financial controls

Did your charity review its internal financial controls?

## Section: Safeguarding

Note: only charities with particular classifications and not regulated by certain organisations will be asked to complete this section.

Has the charity obtained a standard, enhanced or enhanced with barred lists DBS check on all trustees and other persons in roles that are eligible for these checks?

Only charities with annual income over £500,000 need to answer the following financial questions.

[At this point, other charities will be asked to provide copies of their trustee annual report.](#)

## Section: Account type

IMPORTANT - You will need a final version of the published accounts to fill in the financial details section. This section is completed by a competent person who is familiar with the charity's accounts.

The information you need to complete this section will generally be found in the statement of financial accounts.

When completing this section you may wish to look at Charities SORP.

Please indicate whether the information that you are giving is based on group accounts or charity-only accounts. If you have prepared group accounts, please use these to complete the following section.

Does your charity prepare:

Group accounts

Charity only accounts

## Section: Income and Endowments

All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.

Fields that are indented provide additional information and are included in the figures for the field above.

The indented fields may not represent the whole amount.

The information you need to complete this section will generally be found in the Statement of Financial Activities.

Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been in euros. Do not enter decimal points or commas.

Donations and legacies

Of the total donations and legacies what amount is Legacies

Of the total donations and legacies what amount is Endowments received

Other trading activity

Investment income

Income from charitable activities

Other income

Total income and endowments

Note: The amount entered for 'Total income and endowments' minus 'Endowments Received' should equal the amount entered for 'Income' on the charity Information page. If the charity controls subsidiary undertakings, consolidated accounts where these have been prepared.

## Section: Expenditure

The information you need to complete this section will generally be found in the Statement of Financial Activities.

All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.

Fields that are indented provide additional information and are included in the figures for the field above.

The indented fields may not represent the whole amount.

Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been in euros. Do not enter decimal points or commas.

Expenditure on raising funds

Of total expenditure on raising funds what amount is Investment management costs
Other expenditure
Expenditure on charitable activities
Of the total expenditure on charitable activities what value is Grants to institutions
Of the total expenditure on charitable activities what value is Governance costs
Total expenditure
<b>Section: Other recognised gains/(losses)</b>
<p>The information you need to complete this section will generally be found in the Statement of Financial Activities.</p> <p>All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.</p> <p>Fields that are indented provide additional information and are included in the figures for the field above.</p> <p>The indented fields may not represent the whole amount.</p> <p>Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been in euros. Do not enter decimal points or commas.</p>
<p>This figure should be prefixed with the minus symbol if it is a negative value.</p> <p>Gains/(losses) on revaluation of fixed assets</p>
<p>This figure should be prefixed with the minus symbol if it is a negative value.</p> <p>Actuarial gains/(losses) on defined benefit pension schemes</p>
<p>This figure should be prefixed with the minus symbol if it is a negative value.</p> <p>Net gains/(losses) on investments</p>
<p>This figure should be prefixed with the minus symbol if it is a negative value.</p> <p>Other gains/(losses)</p>
<b>Section: Assets</b>



All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.

Fields that are indented provide additional information and are included in the figures for the field above.

The indented fields may not represent the whole amount.

The information you need to complete this section will generally be found in the Balance Sheet.

Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, £1,000,000. Do not enter decimal points or commas.

Total fixed assets

Of the total fixed assets what value is Fixed asset investments

Total current assets

Of the total current assets what value is Current asset investments

Of the total current assets what value is Cash at bank and in hand

## Section: Liabilities

All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.

Fields that are indented provide additional information and are included in the figures for the field above.

The indented fields may not represent the whole amount.

The information you need to complete this section will generally be found in the Balance Sheet.

Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, £1,000,000. Do not enter decimal points or commas.

Creditors due within one year

Creditors falling due after one year and provisions

Defined benefit pension scheme asset/(liability)

Total net assets/(liabilities)

## Section: Funds

The information you need to complete this section will generally be found on the Balance Sheet or Income Statement.

All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.

Fields that are indented provide additional information and are included in the figures for the field above.

The indented fields may not represent the whole amount.

Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been in pence. Do not enter decimal points or commas.

Endowment funds

Restricted funds

Unrestricted funds

Total funds

## Section: Additional information

The information you need to complete this section will generally be found in the notes to the accounts.

All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.

Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been in pence. Do not enter decimal points or commas.

Support costs

Depreciation charge for the year

Level of reserves

Average number of employees

## Section: Send Trustees' Annual Report and Accounts

You are required to submit your Trustees' Annual Report and accounts for this financial period. You must do this by the time of completing the annual return.

## Section: Submit Trustees' Annual Report, external scrutiny and accounts

You are required to submit your Trustees' Annual Report and accounts for this financial period.

You can attach files in any of the following formats: .docx and family, .xlsx and family, .ODF, .CSV,

You must attach a complete set of accounts which is comprised of the Trustees' Annual Report, accounts and auditors' / examiners' / auditor's report.

#### Privacy Notice

[This privacy notice](#) explains how the Charity Commission processes personal data when a charity uploads its accounts and trustees' annual report.

The charity's accounts and trustees' annual report are published in full on the Commission's website. If you use the AR21 service, your charity will be processing personal data and in some instances personal data about children. This personal data may be processed in response to the question set in the AR21 service or it may be included in the annual report.

Some personal data is required to be included by SORP but other personal data may be included by a charity to show financial performance or governance such as the names and other personal data about trustees, employees and beneficiaries.

The charity as the data controller is responsible for ensuring that its response in the AR21 service and its annual report meet its obligations under the General Data Protection Regulations 2016 and the Data Protection Act 1998. You will need to take particular care if you are including personal data about children, or if your charity's trustees have a dispensation from including their name in the accounts.

By continuing to upload the accounts you certify that you have read this privacy notice and are authorising the Commission to process your information.

Select this option if you want to attach one file for all reports - file must not exceed 25MB  
Do not use special characters when naming the file. For example do not use these characters < > & % ' " , . / \ : ; \* ! ~ ` ^ \_ { } [ ] ^ & \* ! ~ ` ^ \_ { } [ ]

By selecting this option you confirm that the file includes all of the following:

Trustees' annual report  
Accounts  
Examiner's / auditor's report

Select this option if you want to attach a separate file for each report - each file must not exceed 25MB

Do not use special characters when naming the files. For example do not use these characters < > & % ' " , . / \ : ; \* ! ~ ` ^ \_ { } [ ]

Does your independent examiners/auditors report identify any areas where accounting rules were not followed or accounting records incomplete?

Note: charitable incorporated organisations (CIOs) with income of £25,000 or less will not be asked this question.

## **Section: Check and submit your annual return**

Before you complete the declaration and submit the annual return, you should check the content and the information provided.

Notes
n/a
n/a

n/a
no
no
no

n/a
n/a
no
n/a
no

[illegible]



no
no
no

7
yes
n/a

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