



Annual Return 2018 consultation

Annex A: all annual return 2018 questions

Annual Return 2018 questions are set out in three parts:

Part A: Charity information

Part B: Financial details

Part C: Attach accounts, Declaration

PART A - CHARITY INFORMATION

All charities will be asked the following questions:

- Are all your charity details up to date? Yes/No
- Financial period end date
- Next financial period end date
- Income
- Spending

All charities with income over £25,000 will be asked the following question:

- For the period for this return, have all serious incidents been reported to the Commission that occurred in the year?

Charities with income over £10,000 and all Charitable Incorporated Organisations (CIOs) will be asked the following questions:

Fundraising

- Does the charity raise funds from the public? Yes/No
- If answer Yes, Does the charity work with a professional fundraiser? Yes/No
- If answer Yes to above, Does the charity have a signed contract with the professional fundraiser? Yes/No
- If answer Yes, Does the charity work with a commercial participator? Yes/No
- If answer Yes to above, Does the charity have a signed contract with the commercial participator? Yes/No

Government funding

- During the financial period for this annual return, did the charity receive income from contracts from central or local government? Yes/No
- If answer Yes, How many contracts did the charity have from central or local government?
- What was the total value of the contracts held from central or local government?

- During the financial period for this annual return, did the charity receive income from grants from central or local government? Yes/No
- If answer Yes, How many grants did the charity have from central or local government?
- What was the total value of the grants held from central or local government?

Income from outside of the United Kingdom

- During the financial period for this annual return, did the charity receive income from outside of the UK? Yes/No
- If answer Yes, select countries the charity received income from, or select 'Unknown/don't know'. - drop down list available
- What is the value of income by country? For each country specify the source and amount of income from the options:
 - a) Overseas Governments or quasi government bodies; (including EU)
 - b) Overseas Charities, NGO's or NPO's
 - c) Individual donors resident overseas
 - d) Overseas institutional donors/institutions (e.g. private company donations)
 - e) Unknown/don't know[drop down selection, more than one option is permitted]

Operating and Spending outside England and Wales

- During the financial period for this annual return, did the charity did your charity operate outside England and Wales? Yes/No
- If answer Yes, select countries the charity operated in - drop down list available
- Record the total expenditure by country
- When spending money outside England and Wales, did your charity transfer money other than using the regulated banking system? Yes/No
- What methods to transfer money did the charity use and what was the value?
 - a) Cash courier
 - b) Other charities or NGO's/NPO'S
 - c) Money Service Business (MSB)
 - d) Informal Money Transfer Systems
 - e) Online payment methods (e.g. Paypal)
 - f) Other[drop down selection, more than one option is permitted]
- Does the charity have monitoring controls in place to monitor overseas expenditure? Yes/No

- Are the trustees satisfied that the charity's risk management policy and procedures adequately address the risks to the charity arising from its activities and/or where it operates? Yes/No

Trading subsidiaries

- Does the charity have any trading subsidiaries? Yes/No
- If answer Yes, How many trustees are also Directors of the subsidiary?

Payments to trustees

- During the financial period for this annual return, were any of the trustees paid:
 - a) for being a trustee
 - b) for providing professional advice e.g. accountancy or legal advice
 - c) in receipt of other benefits e.g. renting property from the charity below market value?[drop down selection, more than one option is permitted]
- During the financial period for this annual return, were any employees formerly trustees of the charity? Yes/No

Employees' salaries

- During the financial period for this annual return, did any of your charity's staff receive a salary of £60,000 or more? Yes/No
- Enter the number of staff for each of the following salary 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
 - Over £150,001
- How much is the CEO paid?

Financial controls

- During the financial period for this annual return, did your charity review its financial controls? Yes/No

Gift Aid

Charities with income over £10,000 and all Charitable Incorporated Organisations (CIOs) who have indicated in their Update Charity Details service that they are recognised with HM Revenue and Customs for Gift Aid will be asked the following question:

- During the financial period for this return, how much Gift Aid did the charity claim?

Grant making

Charities with income over £10,000 and all Charitable Incorporated Organisations (CIOs) who have indicated in their Update Charity Details service that they make grants to individuals or organisations will be asked the following question:

- Is grant making the main way your charity carries out its purposes? Yes/No

Land and buildings

Charities with income over £10,000 and all Charitable Incorporated Organisations (CIOs) who have indicated in their Update Charity Details service that they own or lease land or buildings will be asked the following questions:

- Is the charity's land/buildings required to be used for charitable purposes? Yes/No
- Does the charity get rate relief on premises? Yes/No

Safeguarding

Charities with income over £10,000 and all Charitable Incorporated Organisations (CIOs) who have indicated in their Update Charity Details service that they work with either children/young people, elderly/old people or people with disabilities, and who have also indicated that they are not regulated by another regulator will be asked the following question(s):

- Do any trustees, staff or volunteers work directly with vulnerable beneficiaries? Yes/No
- If answer Yes, Have DBS checks been carried out on these individuals? Yes/No

PART B – FINANCIAL DETAILS

All charities with income over £500,000 will be asked the following questions:

- Please indicate whether the information that you are giving is based on consolidated accounts or charity-only accounts

Resources – Income and endowments

- Donations and legacies
- Legacies

- Endowments received
- Other trading activity
- Investment income
- Income from charitable activities
- Other Income
- Total income and endowments

Resources – Expenditure

- Expenditure on raising funds
- Investment management costs
- Other expenditure
- Expenditure on charitable activities
- Grants to institutions
- Governance costs
- Total expenditure

Resources – Other recognised gains/(losses)

- Gains (losses) on revaluation of fixed assets
- Actual gains/losses
- Net Gains/losses on investments
- Other gains/losses

Assets and liabilities – Assets

- Total fixed assets
- Fixed asset investments
- Total current assets
- Current asset investments
- Cash at bank and in hand

Assets and liabilities – Liabilities

- Creditors due within one year
- Creditors falling due after one year and provisions
- Defined benefit pension scheme asset/(liability)

Assets and liabilities – Funds

- Endowment funds
- Restricted funds
- Unrestricted funds
- Total funds

- Total net assets/liabilities

Additional information

- Support costs
- Depreciation charge for the year
- Level of reserves
- Average number of employees

PART C – ATTACH ACCOUNTS, DECLARATION

Charities with income over £25,000 and all Charitable Incorporated Organisations (CIOs) will be asked the following questions:

Attach accounts

- Do you want to attach the Trustees' Annual Report and accounts now?
Yes/No
- Attach document
- Click on the checkboxes below to confirm that the attached document(s) contain all of the following:
 - Trustees Annual report
 - Accounts
 - Examiner's/Auditor's Report (if appropriate)
- Does your independent examiners/auditors report identify any areas where accounting rules were not followed, disclosures not fully made or accounting records incomplete? Yes/No

All charities will be asked the following:

Declaration

- Title
- Full name
- Role - Trustee, Employee, Advisor, Volunteer
- Daytime telephone number
- Email address