

Summary of Qualifying Regulatory Provisions – Charity Commission for England and Wales

Reporting period 8 May 2015 – 26 May 2017

RPC reference	Full title of the measure	Description of the measure	Business Impact Target score (£millions)	Validated by RPC?
4148	The Essential Trustee	Updated guide to the common law and statutory duties of charity trustees, also setting out minimum good practice trustees should observe in support of these duties.	-£0.41	Yes
4147	Guidance promoting charities' financial resilience: 1. Charity finances: trustee essentials (CC25) 2. Charity Governance finance and resilience: 15 questions trustees should ask 3. Charities and investment matters (CC14) 4. Charity Fundraising: a guide to trustee duties (CC20) 5. Managing a charity's finances (CC12) 6. Charity reserves (CC19)	Guidance to support charity trustees in complying with their duties in relation to fundraising and financial management. It is intended to help charities to plan for and mitigate financial risk, improve their financial resilience, and ensure good practice in fundraising carried out on their behalf.	£0.00	Yes
4146	The Charities (Annual Return) Regulations 2015	Regulations updating the content of the Annual Return which registered charities must complete and submit.	£0.29	Yes
4160	Accounting guidance for charities – accruals accounts packs for smaller charities	Updated accruals accounts packs to help smaller charities (with incomes below £500k) to produce accruals accounts for reporting periods beginning on or after 1 January 2015.	£0.00 (permissive change)	Yes
4163	Charities and litigation: a guide for trustees (CC38)	Guidance to help trustees understand the risks and issues of, and reduce the risk of charity assets being inappropriately used in, legal action (including 'charity proceedings' under s115 of the Charities Act 2015).	£0.00 (permissive change)	Yes
4164	The Charities (Annual Return) (Common Investment Funds and Charity Authorised Investment Funds) Regulations 2015	Regulations updating the content of the Annual Return which charities that are common investment funds or charitable authorised investment funds must complete and submit.	£0.00	Yes