

The Charities (Annual Return) Regulations 2024

Made 20 December 2024

Coming into force 1 January 2025

The Charity Commission for England and Wales makes the following Regulations in exercise of the powers conferred by sections 169(1), 169(4) and 347(3) of the Charities Act 2011 [\[footnote 1\]](#) and section 26(3) of the Welsh Language Act 1993 [\[footnote 2\]](#).

1. Citation and commencement

These Regulations may be cited as The Charities (Annual Return) Regulations 2024 and come into force on 1 January 2025.

2. Prescribed information

(1).An annual return prepared by a registered charity for the purposes of section 169(1) and section 169(2) of the Charities Act 2011 must in respect of each of its financial years ending on or after 1 January 2025 contain:

(a).if the charity's gross income in the financial period to which the return relates does not exceed £25,000, the information specified in Parts A and D of the Schedule;

(b).if the charity's gross income in the financial period to which the return relates exceeds £25,000, the information specified in Parts A, B and D of the Schedule;

(c).if the charity's gross income in the financial period to which the return relates exceeds £100,000, the information specified in Parts A, B, C and D of the Schedule;

(d).if the charity's gross income in the financial period to which the return relates exceeds £500,000, the information specified in Parts A, B, C, and E of the Schedule.

(2).The information prescribed by regulation 2(1) may be provided in English or Welsh.

3.Common investment funds and charity authorised investment funds

(1).These Regulations do not apply to an annual return prepared by a registered charity that is a common investment scheme or a CAIF (charity authorised investment fund).

(2).For the purposes of these Regulations, 'common investment scheme' and 'CAIF (charity authorised investment fund)' have the same meanings as in regulations 3(5) and 3(4) of the Charities (Annual Return) (Common Investment Funds and Charity Authorised Investment Funds) Regulations 2015 [\[footnote 3\]](#).

4.Common deposit funds

A registered charity that is a common deposit fund established by a common deposit scheme made or having effect as if made under section 100 of the Charities Act 2011 is not required to prepare an annual return.

5. Revocation and savings

(1). Subject to regulations 5(2) and 5(3) The Charities (Annual Return) (Amendment) Regulations 2023 [\[footnote 4\]](#) and The Charities (Annual Return) Regulations 2022 [\[footnote 5\]](#) are revoked.

(2). The Charities (Annual Return) (Amendment) Regulations 2023 continue to have full force and effect in relation to an annual return prepared by a registered charity in respect of its financial year ending before 1 January 2025.

(3). The Charities (Annual Return) Regulations 2022 continue to have full force and effect in relation to an annual return prepared by a registered charity in respect of its financial year ending before 1 January 2024.

SCHEDULE

Prescribed Information, Regulation 2

Part A – All charities

Financial period

1.Specify the end date of the financial period to which the charity's return relates.

Income and spending

2. Enter the charity's gross income and spending in the financial period for this annual return in the boxes provided.

Income – government contracts

3. How many contracts (other than grant agreements) did your charity receive from central government or a local authority in the financial period for the return?

If the response to question 3 is a value of 1 or more:

4. What was the total value of the contracts received from central government or a local authority in the financial period for the return?

Income – government grants

5. How many grants did your charity receive from central government or a local authority in the financial period for the return?

If the response to question 5 is a value of 1 or more:

6. What was the total value of the grants received from central government or a local authority in the financial period for the return?

Income – Donations (if the charities income is over £100k)

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

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

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

Spend – grant making

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

11. In the financial period for the return, what value of grants were made to:

(a) individuals;

(b).other charities; and

(c).other organisations that are not charities?

If any of the responses to question 8 is a value of £1 or more:

12.Are any of the grant recipients above related parties?

Spend - trustee payments

13.Excluding out of pocket expenses, for what were any of the trustees paid in the financial period for the return:

(a).paid for being a trustee;

(b).paid for a role within any of the charity's trading subsidiaries or connected organisations;

(c).paid for providing goods and / or services to the charity or any of its trading subsidiaries or connected organisations;

(d).Other type of payment/benefit not defined ;

(e).trustees have not been paid

14.Did any of the trustees resign and take up employment with the charity in the financial period for the return?

Activities outside of the United Kingdom - income received from outside the United Kingdom

15.Did your charity receive income from outside the United Kingdom in the financial period for the return?

If the response to question 12 is 'yes':

16.Select the countries from which the charity received income or select 'unknown'.

If the response to question 12 is 'yes':

17.For each country selected, in the financial period for the return what was the value of income received from:

(a).governments or quasi government bodies outside the United Kingdom (including the European Union);

(b).charities, non-government organisations or not-for-profits outside the United Kingdom;

(c).private companies outside the United Kingdom;

(d).individual donors resident outside the United Kingdom; or

(e).unknown

If the response to question 12 is 'yes':

18. Other than through the regulated banking system, how was the income from outside the United Kingdom received? ;

a. Businesses authorised to provide 'Payment services'

b. Cash couriers

c. Cryptocurrency

d. Informal Value Transfer Systems (IVTS)

e. Money Service Businesses (MSBs)

f. Other

Activities outside of the United Kingdom - delivering charitable activities outside the United Kingdom

19. Did the charity deliver charitable activities outside the United Kingdom in the financial period for the return?

If the response to question 16 is 'yes':

20. Select the countries in which the charity delivered charitable activities (including via partners or third parties) or select 'unknown'.

If the response to question 16 is 'yes':

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

Activities outside of the United Kingdom - spending outside the United Kingdom

22. Did your charity spend funds outside the United Kingdom in the financial period for the return?

If the response to question 19 is 'yes':

23. Select the countries in which the charity spent funds (including via partners or third parties) and record the total spend in each country or select 'unknown'.

If the response to question 19 is 'yes':

24. How much money did the charity send in total outside the United Kingdom using a method other than the regulated banking system in the financial period for the return to the nearest £100?

If the response to question 21 is a value of £100 or more:

25. When not using the regulated banking system, how was money transferred outside of the United Kingdom?:

- a. Businesses authorised to provide 'Payment services'
- b. Cash couriers
- c. Cryptocurrency
- d. Informal Value Transfer Systems (IVTS)
- e. Money Service Businesses (MSBs)
- f. Other

Trading subsidiaries

26. Does the charity have any trading subsidiaries?

If the response to question 23 is 'yes':

27. Have any of the charity's trading subsidiaries dissolved in the financial period for the return?

If the response to question 23 is 'yes':

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

Locations – charity property

If the charity is an unincorporated charity:

29. Were any of the charity's properties held by holding or custodian trustees on behalf of the charity (excluding the Official Custodian) in the financial period for the return?

Employees and volunteers

30. At the end of the financial period of the 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?

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

If any of the responses to question 33 is a value of 1 or more:

32. What was the total amount spent on employee payroll in the financial period of the return?

If any of the responses to question 33 is a value of 1 or more:

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

If the response to question 36 is 'yes':

34. Enter the number of employees in each of the following salary bands, at the date of the return:

(a). £60,000 to £70,000;

(b). £70,001 to £80,000;

(c). £80,001 to £90,000;

(d). £90,001 to £100,000;

(e). £100,001 to £110,000;

- (f).£110,001 to £120,000;
- (g).£120,001 to £130,000;
- (h).£130,001 to £140,000;
- (i).£140,001 to £150,000;
- (j).£150,001 to £200,000;
- (k).£200,001 to £250,000;
- (l).£250,001 to £300,000;
- (m).£300,001 to £350,000;
- (n).£350,001 to £400,000;
- (o).£400,001 to £450,000;
- (p).£450,001 to £500,000;
- (q).Over £500,000.

If any of the responses to question 33 is a value of 1 or more:

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

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

Governance

37.Which of the following policies and procedures does the charity have in place at the end of the financial period for the return?

- (a).Internal charity financial controls policy and procedures;
- (b).Safeguarding policy and procedures;
- (c).Financial reserves policy and procedures;
- (d).Complaints policy and procedures;

- (e).Serious incident reporting policy and procedures;
- (f).Charity financial reserves policy and procedures;
- (g).Internal risk management policy and procedures;
- (h).Trustee expenses policy and procedures;
- (i).Trustee conflicts of interest policy and procedures;
- (j).Investing charity funds policy and procedures;
- (k).Campaigns and political activity policy and procedures;
- (l).Bullying and harassment policy and procedures;
- (m).Social media policy and procedures;
- (n).Engaging external speakers at charity events policy and procedures.

Safeguarding and risk

38.Has the charity provided services to children and / or adults at risk in the financial period for the return?

39. Has your charity obtained the appropriate level of DBS Checks for all eligible roles eligible during the financial period of this return?:

- a. Standard DBS checks have been obtained for all eligible roles.
- b. Enhanced DBS checks have been obtained for all eligible roles.
- c. Enhanced with Barred List(s) DBS checks have been obtained for all eligible roles.

40. Has your charity reported all Serious Incidents (including any historical incidents) that the charity became aware of during the financial period of this return?

External risk and impact

In respect of the event specified by the Charity Commission:

41.Has the event had an impact on the charity during the financial period for this return:

(a).estimated positive impact on:

(i).donations;

(ii).other income – grants;

(iii).other income – contracts;

(iv).other income – investment;

(v).expenditure on charitable activities;

(vi).expenditure on overheads;

(vii).number of volunteers;

(viii).number of employees;

(ix).number of trustees;

(x).fundraising activities;

(xi)capacity to deliver services;

(xii).total service demand?

(b)Estimated negative effect on:

(i).donations;

(ii).other income – grants;

(iii).other income – contracts;

(iv).other income – investment;

(v).expenditure on charitable activities;

(vi).expenditure on overheads;

(vii).number of volunteers;

(viii).number of employees;

(ix).number of trustees;

(x).fundraising activities;

(xi) capacity to deliver services;

(xii) total service demand?

Declaration

42. Specify the following information about the person completing the return:

(a) title;

(b) full name;

(c) role in the charity;

(d) telephone number;

(e) email address.

Part B – Charities with a gross income exceeding £25,000 in the financial period for this return

Serious Incidents

43. Has the charity reported all Serious Incidents (including any historical incidents) that the charity became aware of during the financial period of the return:

(a) yes;

(b) no;

(c) there were no serious incidents to report?

Trustees' annual report and accounts

44. Are you ready to submit a copy of the trustees' annual report, the charity's accounts and the relevant auditor's or examiner's report? If yes, please attach those documents.

45. If the charity's accounts for the financial period for this return were examined by an independent examiner or audited, did the independent examiner or auditor identify any matters of concern in the relevant auditor's or examiner's report?

Part C – Charities with a gross income exceeding £100,000 in the financial period for this return

Income - donations

46. What was the value of the charity's single highest value donation received from a corporate donor in the financial period for this return?

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

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

Part D – Charities with a gross income of £500,000 or less in the financial period for this return

If the answer to question 4 or question 6 is a value that represents less than 70% of a charity's gross income:

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

- (a). donations and legacies;
- (b). charitable activities;
- (c). other trading activities; and
- (d). investments?

Part E – Charities with a gross income exceeding £500,000 in the financial period for this return

Type of accounts

50. Is the financial information provided in this return based on accounts that relate to the charity only or consolidated accounts?

Income and Endowments

51. Specify the income the charity received from each of the following sources for the financial period of the return:

- (a). donations and legacies;

- (b).trading activities;
- (c).investments;
- (d).charitable activities;
- (e).any other sources.

52.Of the income specified in response to question 53(a) (donations and legacies) specify the income the charity received from each of the following sources:

- (a).donations and legacies excluding endowments; and
- (b).endowments.

Expenditure

53 .Specify the charity's expenditure on each of the following:

- (a).raising funds;
- (b).investment management costs;
- (c).expenditure on charitable activities;
- (d).governance costs; and
- (e).any other expenditure.

54 .Of the expenditure specified in response to question 55(c) (charitable activities) specify the charity's expenditure on grants to institutions.

Other recognised gains/(losses)

55.Specify the charity's gains/(losses) on revaluation of fixed assets.

56.Specify the charity's actuarial gains/(losses) relating to defined benefit pension schemes.

57.Specify the charity's net gains/(losses) on investment assets.

58.Specify the charity's gains/(losses) not covered in the responses to questions 57 to 59.

Assets and liabilities

59 .Specify the value of the charity's:

- (a).total fixed assets;
- (b).fixed asset investments;
- (c).total current assets;
- (d).current investment assets; and
- (e).cash at the bank and in hand.

60.Specify the value of the charity's:

- (a).creditors falling due within one year;
- (b).creditors falling due after more than one year, including any provision for liabilities and charges; and
- (c).defined benefit pension scheme asset or liability.

61.Specify the value of the charity's total net assets.

Funds

62.Specify the value of the charity's:

- (a).endowment funds;
- (b).restricted funds; and
- (c).unrestricted funds.

63.Specify the total value of the charity's funds.

Additional information

64.Specify the charity's:

- (a).support costs;
- (b).depreciation charge for the year;
- (c).level of reserves; and

(d).total number of employees (head count), averaged over the financial period to which the return relates.

Part F – Interpretation

65.In Parts A to E of this Schedule:

(a).“accounts” means:

i.the statement of accounts prepared for the financial period to which the return relates under section 132(1) of the Charities Act 2011; or

ii.the account and statement prepared for the financial period to which the return relates under section 133 of the Charities Act 2011; or

iii.if the charity is a charitable company, the annual accounts prepared for the financial year to which the return relates under Part 15 of the Companies Act 2006 [\[footnote 6\]](#);

(b).“central government” means Her Majesty’s Government or any part of it;

(c).“child” has the meaning given by section 60(1) of the Safeguarding Vulnerable Groups Act 2006 [\[footnote 7\]](#);

(d).“DBS check” means a Basic Check, a Standard Check, an Enhanced Check or an Enhanced Check with Barred List(s) (as required by the Safeguarding Vulnerable Groups Act 2006) with a certificate issued by the Disclosure and Barring Service;

(e).“Disclosure and Barring Service” means the body established by section 87(1) of the Protection of Freedoms Act 2012 [\[footnote 8\]](#);

(f).“employee” has the meaning given by section 230(1) of the Employment Rights Act 1996 [\[footnote 9\]](#);

(g).“employee benefits” are all forms of consideration paid by a charity in exchange for the service rendered by its employees, and include all remuneration, salary, benefits, profit-sharing and bonuses, employer’s pension contributions and any termination payments made. For charities with employee members of a defined benefit pension scheme, employee benefits include the change in the net defined benefit liability arising from employee service rendered during the reporting period and the cost of plan introductions, benefit changes, curtailments and settlements;

(h).“local authority” has the meaning given in section 270(1) of the Local Government Act 1972 [\[footnote 10\]](#);

(i).“relevant auditor’s or examiner’s report” has the meaning given in section 164(2) of the Charities Act 2011 or, if the charity is a charitable company, the meaning given in section 164(4) of the Charities Act 2011;

(j).“trading subsidiary” has the meaning given by section 1159 of the Companies Act 2006;

(k).“trustees’ annual report” means the annual report required to be prepared under section 162 of the Charities Act 2011;

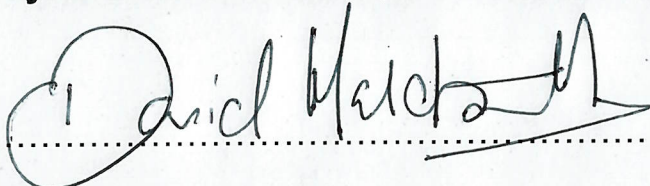
66.(1) Part E of this Schedule shall be construed in accordance with SORP and in Part E:

(a).the definitions in Appendix 1 (Glossary of Terms) of the SORP apply; and

(b).the definitions in paragraph 65 apply to the extent that they do not conflict with the definitions in Appendix 1 of the SORP.

(2) “SORP” means the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) second edition issued by the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator October 2019 and effective for reporting periods beginning on or after 1 January 2019

Executed by the Charity Commission for England and Wales acting by its Chief Executive, David Holdsworth:

A handwritten signature in black ink, appearing to read 'David Holdsworth', is written over a horizontal dotted line. The signature is fluid and cursive.

David Holdsworth

Chief Executive of the Charity Commission for England and Wales

20 December 2024

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations concern the annual returns that registered charities are required to prepare under section 169(1) and section 169(2) of the Charities Act 2011.

Regulation 1 provides that these Regulations come into force on 1 January 2025.

Regulation 2 prescribes the information to be contained in the annual returns prepared by registered charities in respect of their financial years ending on or after 1 January 2025. This information is specified in the Schedule to the Regulations. Registered charities may choose to provide the prescribed information in English or in Welsh.

Regulation 3 provides that these Regulations do not apply to common investment funds or CAIFs (charity authorised investment funds). The form of and information to be contained in the annual returns prepared by these charities is prescribed by the Charities (Annual Return) (Common Investment Funds and Charity Authorised Investment Funds) Regulations 2015 [\[footnote 13\]](#).

Regulation 4 provides that common deposit funds established or regulated by a common deposit scheme are not required to prepare an annual return.

Regulation 5 revokes The Charities (Annual Return) (Amendment) Regulations 2023, save that they continue to apply to annual returns prepared by registered charities in respect of their financial years ending before 1 January 2025. It also revokes The Charities (Annual Return) Regulations 2022, save that they continue to apply to annual returns prepared by registered charities in respect of their financial years ending before 1 January 2024.

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1. 2011 c.25 [↵](#)
 2. 1993 c.38 [↵](#)
 3. 2015, sealing number 1112/1516 [↵](#)
 4. [The Charities \(Annual Return\) \(Amendment\) Regulations 2023 - GOV.UK](#) [↵](#)
 5. [The Charities \(Annual Return\) Regulations 2022 - GOV.UK](#) [↵](#)

6. 2006, c.46 [↵](#)

7. 2006, c.47 [↵](#)

8. 2012, c.9 [↵](#)

9. 1996, c.18 [↵](#)

10. 1972, c.70 [↵](#)

11. [Annual Return CIF and CAIF Regulations 2015](#) [↵](#)