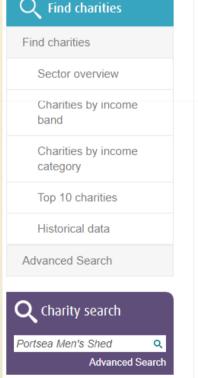
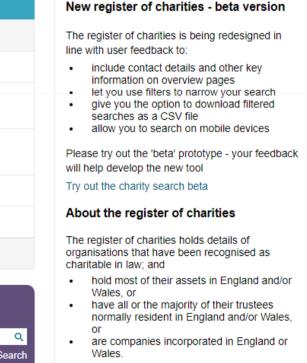




- All information of registration is available at <u>www.charitycommission.gov.uk/find-charities</u> (Charities Commission)
- Perform a Charity Search using your Charity Number or Shed Name

Southern









Accounts not required ye	et		Annual Return for 05 N received 02 Apr 2018	
Activities 🕕			Where it operates	
UNDERTAKE WORKSH	IOP RELATED	PORTSMOUTH CITY		
-				
		11		
Get ADOBE*				
Financial history 🚺	0			
Financial summary 🛈				
Financial year end (FYE)	Income	Spending	Accounts received	Annual Return/Annual Update received
05 Nov 2017	£4,740	£1,846	Not yet received	02 Apr 2018
	Activities PROVIDING SPACE FO UNDERTAKE WORKSH ACTIVITIES; WOODWO A PURPOSE DURING T Financial history Financial summary Financial year end (FYE)	Activities PROVIDING SPACE FOR MEN TO M UNDERTAKE WORKSHOP RELATED ACTIVITIES; WOODWORK, ETC AN A PURPOSE DURING THE DAYTIME Financial history Financial summary Financial year end (FYE)	Activities PROVIDING SPACE FOR MEN TO MEET AND UNDERTAKE WORKSHOP RELATED ACTIVITIES; WOODWORK, ETC AND TO HAVE A PURPOSE DURING THE DAYTIME Minocial history Tinancial summary (The second secon	Activities       Image: Constraint of the end of







### THE REGISTER OF CHARITIES - NOTES FOR USERS

#### Newly registered

Newly registered charities, if required to submit their Trustees' Annual Report and/or Annual Return documents have 10 months from the end of their first financial period to send their documents to the Commission.

Charities are required to submit documents to the Charity Commission as follows:

#### For financial periods ending on or after 1 April 2009:

Income in the financial period being reported	Update Register Informatior	busit	Reporting Serious Incidents	Financial Information	Summary Information Return	Trustees' Annual Report and accounts
£10k or less	Yes	-	-	-	-	No
£10-£25k	-	Yes	-	-	-	No
£25k - £500k	-	Yes	Yes	-	-	Yes
£500k - £1m	-	Yes	Yes	Yes	-	Yes
Greater than £1m	-	Yes	Yes	Yes	Yes	Yes





Until the accounts and Annual Returns for the first full financial period after registration are received or become overdue, newly registered charities are recorded on the charity overview page as "newly registered" and their banner is outlined in green.

If all due documents have been submitted, the banner on the charity overview page is outlined in green and shows:

- · the financial period ending date
- the date documents for that period were received.

If the charity has passed its 10 month deadline and has either an Annual Return form or Trustees' Annual Report and Accounts outstanding it will be shown as overdue within a red banner.

NB non-company charities with income less than £100,000 can prepare receipts and payments accounts instead of full accrual accounts. For financial periods ending on or after 1st April 2009 this threshold changed to include charities with income less than £250,000.

#### Changes for 2009 onwards

Charities with a financial period ending on or after 1st April 2009 are not required to send their Trustees' Annual Report and Accounts to the Commission if the charity's income for the financial period was not greater than £25,000. Charities with an income not greater than £25,000 will have the message 'Not required' for their accounts submissions. Charities with income between £10,001 and £25,000 are still required to send an Annual Return.





So we don't need to produce Annual Return, Trustees' Annual Report or Annual Accounts! Or Do We?

- > Annual Return (Online)
  - > Update your charity details as required (i.e. Contact details, Trustees etc.)
- Trustees' Annual Report
  - > Only required to be submitted as part of your Annual Return IF Income over £25K
  - HOWEVER, maybe requested
  - "Trustees' annual reports preparation: registered charities must prepare a trustees' annual report and make it available on request." (Quote from <u>www.gov.uk</u> website)





> What should be in a Trustees' Report

Trustees' annual report template (from Gov.uk website)
<u>www.gov.uk/government/publications/trustees-annual-report-template-sorp-frs-102</u>

- Objectives and Activities
- Achievements and Performance
- Financial Review
- Structure, Governance and Management
- Reference and Administrative details (Trustees etc.)





Annual Accounts

> Only required to be submitted as part of your Annual Return IF Income over £25K

> HOWEVER, maybe requested

"Accounts preparation: all charities (whether registered with the commission or not) must prepare accounts and make them available on request."

(Quote from <u>www.gov.uk</u> website)

> Type of Accounts

" Basis of preparation: CIOs may opt to prepare their accounts on a receipts and payments basis (instead of Accruals) if their gross income is less than £250,000." (Quote from www.gov.uk website)





- What should be in the Annual Accounts
  - Receipts and payments accounts pack (CC16) (from Gov.uk website)

https://www.gov.uk/government/collections/receipts-and-payments-accounts-pack-cc16

- Receipts and Payments
  - List of Receipts
  - Total of Asset and Investment Sales
  - List of Payments
  - Total of Asset and Investment Purchases
  - Total of Transfers between Funds
  - Cash funds total for previous Year End
- Statement of Assets and Liabilities at the end of the period
  - This is a more detailed breakdown of some of the totals above including: -
    - Cash Funds
    - Monetary and Investment Assets
    - Liabilities





# Discuss