

Annual Reporting

2024-25

There were 5,555 charity accounts and reports filed with the Charity Commission for Northern Ireland between 1 April 2024 and 31 March 2025

COMPLIANCE

The monitoring & compliance team undertakes basic checks on a random selection of charity accounts and reports.

01

Commission checks

The team reviewed 153 accounts and reports filed during the 2024-25 year.

02

The result

Out of those 153 charities, guidance was issued to 45 (30%).

03

Minor issues

35 (78%) charities were advised how to improve their accounts and reports (some of the charities had multiple issues)*

04

Higher risk issues

10 (22%) had to re-submit their accounts and reports due to higher risk issues**. 100% complied.

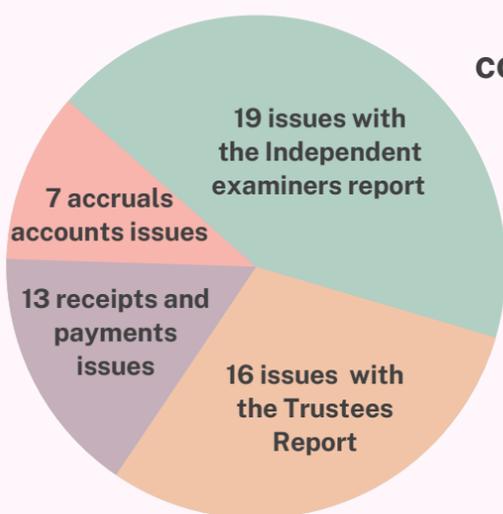
TRANSPARENCY

£2.868 billion charitable income and **£2.727 billion** charity expenditure was made publicly available on the register during 2024-25.

6,819 accounts and reports were due in 2024-2025.

4,739 charities submitted their accounts and reports **on time** in 2024. 816 (11%) were late and 1,264 (19%) are overdue.

Minor *



What were the compliance issues?

Higher risk**



Examples

Annual General Meeting notes submitted in place of Trustees Report.

No statement of assets and liabilities in receipts and payments accounts.

SORP accounts did not contain comparison figures.

No statement of financial activities (SoFA) in accruals accounts.

Missing or incomplete Trustees Report.

Missing or incomplete Independent Examiners report.

No financial period date on Independent examiners' report.

TOP TIP: DATA PROTECTION PITFALLS

In the past year (2024-25), 39 charities have had documents removed or replaced on the register of charities. Here's what we've learned:

Why were documents removed?

- 87% were due to simple errors, such as:
 - uploading the wrong year's accounts
 - submitting draft accounts instead of signed versions
 - filing documents for a different charity
- 13% involved data protection issues. These documents were removed as soon as the Commission was notified.

What should trustees do if a data breach occurs?

- Notify the Commission immediately so the document can be removed.
- Consider if you needs to be report to the Information Commissioner's Office (ICO).

The Commission aims to act quickly when issues arise, but some data protection risks are less obvious. For example, did you know consent is required to publish volunteers' names or photos in reports?

Always keep data protection front and centre when submitting their annual return and always double-check before and after filing.