CHARITIES ACT (NORTHERN IRELAND) 2008

The Charities (Annual Return) Regulations (Northern Ireland) 2016

Made *21st December 2016*

Coming into operation *1st January 2017*

The Charity Commission for Northern Ireland makes the following Regulations in exercise of the powers conferred on it by sections 70(1)(**a**) and (3) and 179(5) of the Charities Act (Northern Ireland) 2008(**b**).

Citation and commencement

1. These Regulations may be cited as the Charities (Annual Return) Regulations (Northern Ireland) 2016 and shall come into operation on 1st January 2017.

Prescribed form

2. The prescribed form in which the annual return shall be made for the purposes of section 70(1) of the Charities Act (Northern Ireland) 2008 is that set out in the online form which can be accessed from the Charity Commission for Northern Ireland's website at—

http://www.charitycommissionni.org.uk

Prescribed information

3. The information to be contained in the annual return of a registered charity, in respect of a financial year of that charity beginning on or after 1st January 2017, is—

(a) set out in Parts A and D of the Schedule;

(b) in the case of a registered charity with an income of more than £10,000, that set out in Part B of the Schedule;

(c) in the case of a registered charity with an income of more than £250,000, that set out in Part C of the Schedule.

(**a**) Section 70(1) was amended by paragraph 15 of Schedule 1 to the Charities Act (Northern Ireland) 2013 (c. 3 (N.I.))

(**b**) 2008 c. 12 (N.I.)

Revocation

4. The Charities (Annual Return) Regulations (Northern Ireland) 2015 shall continue to have effect in relation to the annual returns of charities for financial years beginning on or before 31st December 2016 but subject to that are hereby revoked.

Dispensation

5. These Regulations shall not apply to trustees managing a fund under a common investment scheme made under section 25 of the Charities Act (Northern Ireland) 1964 or any similar fund established for the exclusive benefit of charities by or under any statutory provision relating to any particular charities or class of charity.

Sealed with the Official Seal of the Charity Commission for Northern Ireland on 21st December 2016

Frances McCandless
Chief Executive

SCHEDULE

Regulation 3

PART A

CHARITY INFORMATION

This information must be provided by all registered charities and comprises information that is primarily used to maintain the register of charities.

A1	**Organisation name** – the charity's name exactly as it is shown in the governing document. There are several types of governing document including memorandum and articles of association, trust deed or declaration of trust, constitution, Act of Parliament and will (including a codicil to a will). If the charity's name is not specified in the governing document, it is the name used for formal purposes.
A1a	**Other names –** any other name the charity uses, or plans to use, an acronym or a working name which differs to the name that appears in the charity's governing document.
A2	**Charity contact –** the name, address and telephone number or numbers of the person or organisation to whom those wishing to contact the charity are directed.
A3	**An email address for Commission use** – the charity can supply two email addresses: one for Commission use, which the Commission uses to contact the charity, and one for public display on the Register of Charities. This section records email details which are given for Commission use.
A4	**An email address for public display**
A5	**Details of the charity website**
A6	**Corporate trustee** – if the charity has a corporate trustee, the name, address, telephone number, corporate trustee number and email address of that trustee.
A7	**Current individual trustees** – confirm the details of all trustees in office at the commencement of the financial year, specifying whether the persons concerned are still trustees and/or trustees of another charity, and who acts as chair of the charity.
A8	**Number of trustees serving with the charity on the date the form is submitted**
A9	**Area of benefit -** geographical details of where a charity applied its resources during the financial period, even if its permitted area of benefit was wider.
A10	**What description of charitable purposes do your organisation's purposes fit under?** Charities must specify one or more of the following categories which describe what they are established to do: 101 The prevention or relief of poverty 102 The advancement of education 103 The advancement of religion 104 The advancement of health or the saving of lives 105 The advancement of citizenship or community development 106 The advancement of the arts, culture heritage or science

	107 The advancement of amateur sport 108 The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity 109 The advancement of environmental protection or improvement 110 The relief of those in need by reason of youth, age, ill-health, disability, financial hardship, or other disadvantage 111 The advancement of animal welfare 112 Any other charitable purpose
A11	**Who does your charity help?** Charities must specify one or more of the following categories: Addictions (drug/solvent/alcohol abuse) Adult training Asylum seekers/refugees Carers Children (5-13 years old) Community safety/crime prevention Ethnic minorities Ex-offenders and prisoners General public HIV/Aids Homelessness Interface communities Language community Learning disabilities Men Mental health Older people Overseas/developing countries Parents Physical disabilities Preschool (0-5 year olds) Sensory disabilities Sexual orientation Specific areas of deprivation Tenants Travellers Unemployed/low income Victim support Voluntary and community sector Volunteers Women Youth (14-25 years old)
A12	**How does your organisation do this?** Charities must specify one or more of the following categories: Accommodation/housing Advice/advocacy/information Animal welfare Arts Community development Community enterprise

	Community transport Counselling/support Criminal justice Cross border/cross community Cultural Disability Economic development Education/training Environment/sustainable development/conservation Gender General charitable purpose Grant making Heritage/historical Human rights/equality Medical/health/sickness Overseas aid/famine relief Playgroup/afterschools Relief of poverty Religious activities Research/evaluation Rural development Search and rescue Sport/recreation Urban development Volunteer development Welfare/benevolent Youth development
A13	**Charity's main bank/building society account** – charities must provide the charity's main bank account or building society account details. Account details are not made public.
A14	**Financial period** – the charity's financial year, or period for which it is making the return, will normally be 12 months, but in certain circumstances can be shorter or longer. The information required is the date of the start of the financial period and the date of the end. The previous financial period details are also required if applicable.
A15	**Income and expenditure** – the amount of the charity's income and expenditure based on the figure in the charity's accounts for the financial period. The income and expenditure for the previous financial period are also required if applicable.
A16	**Consolidated accounts** – charities must confirm if the figures provided at A15 are from consolidated accounts.
A17	**Trustee residency** – number of trustees that normally reside in Northern Ireland. If a charity trustee's main home is in Northern Ireland he or she should be included in this number, even if he or she was away for the majority of the accounting period.
A18	**Charity registration with another charity regulator -** charities must confirm if they are registered with: • Office of the Scottish Charity Regulator • The Charity Commission for England and Wales • Charities Regulatory Authority Ireland and provide registration numbers if relevant.
A19	**Total spent outside the UK and Ireland** – details or an estimate of

	the amount spent in, or to benefit, each of the countries in which the charity has incurred expenditure.

PART B

GENERAL INFORMATION

This information must be provided by registered charities with an income of more than £10,000.

B1	**Accounting basis of financial statements** – charities must select whether the financial statements attached have been prepared on a cash basis or an accruals basis.
B2	**Review of accounts** - if the financial statements for the charity were audited or reviewed by an auditor or independent examiner, details required: • Individual name or organisation name • Address and postcode • Audit reference number (if applicable).
B3	**Audited accounts** – charities must confirm if the financial statements for the period have been qualified by the auditor and must provide details of the reason for qualification.
B4	**Other regulator/registrars** – charities must confirm whether or not they are regulated by a regulator or registered with a registrar in addition to the Commission.
B5	**Staff** – charities must record the total number of paid staff at the accounting period end date. This should be a head count based on the payroll information submitted to HMRC.
B6	**UK and Ireland Volunteers** – a charity must record its best estimate of the number of individual volunteers involved in the charity during the financial year.
B7	**Charity assets** – charities must confirm whether they own or lease capital assets, land or buildings and confirm if these assets have been used to advance the charitable purposes of the charity.
B8	**Charity trustees** – charities must state the number of trustees that were paid a fee or salary by the charity or related body during the accounting period. A related body includes connected companies and also other charities that are grouped through common trusteeship, appointment rights or other arrangements. A connected company is a company of which the charity owns at least one fifth of the shares or voting rights or where the charity can otherwise ensure that the affairs of the company are conducted in accordance with its wishes. All companies that are subsidiaries of the charity come within the definition of connected company.
B9	**Payments to charity trustees and connected persons**– charities must provide details of payments to charity trustees who served at any time during the financial period and also details of any payments to 'connected person(s)' as defined in section 89(5) of the Charities Act (Northern Ireland) 2008. Charities must state: • Total amount paid to trustees and connected persons during the accounting period • Remuneration for being a charity trustee • Payment in settlement of out-of-pocket expenses • Payment for professional services provided to the charity • Payment for any other work done for the charity

	• Payment for any other reason • Largest amount owed to the charity by a trustee or connected person at any time during the financial period. Charities must confirm that they have authority in their governing document to make payment for being a charity trustee.
B10	**Transactions with trustees and connected persons** – charities must provide details of transactions with trustees and connected persons involving the charity property. Property is land or buildings and assets such as vehicles, computers and equipment. Charities must state whether the following transactions have taken place and provide details of how much was paid or received in respect of it: • Has the charity sold or disposed of property to trustees or connected persons during the financial period • Has the charity bought property from trustees or connected persons during the financial period • Was the property advertised and sold on the open market • Did the charity occupy any land and building belonging to the trustee or connected persons during the year • Has any charity assets including the use of land or buildings, motor vehicles, computers and/or equipment been made available to one or more trustees or connected persons during the financial period Charities must provide details of how much was paid by trustees or connected persons in respect of it.
B11	**Gift Aid** – charities must confirm if they are entitled to claim Gift Aid from HMRC, and whether they have claimed Gift Aid relief against eligible funds.

PART C

FINANCIAL INFORMATION

Charities with an income of more than £250,000 must provide the following details. This section requires figures which are taken directly from the charity's accounts which are then displayed on the charity's Register entry in a graphical form. The categories of information needed to complete this section will normally be found in the Statement of Financial Activities (SoFA) for accounts prepared in accordance with the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102).

C1	**Resources - Income and endowments**
C1.1	**Donations and legacies** – Such as figures for gifts and donations, tax reclaimed in amounts received under gift aid and grants. Donations and legacies is defined in the Charities Statement of Recommended Practice (SORP) at paragraph (4.31).
C1.1a	**Legacies** - This is the amount of legacies received that is part of the income from donations and legacies reported in part C1.1.
C1.1b	**Endowments received** – This is the amount of the year's donations and legacies reported in C1.1 that has been added to endowments.
C1.2	**Income from other trading activities** – This is the resources generated by trading activities that specifically raise funds for the charity. For example, fundraising events such as jumble sales, sponsorships and shop income from selling donated goods. Other trading activities are defined in the Charities SORP at paragraph (4.35).
C1.3	**Investment income** - This is incoming resources from investment assets, including dividends and interest receivable. Investment income is shown at paragraph (4.37) of the Charities SORP.
C1.4	**Income from charitable activities** — These are any resources arising from activities promoting the charity's purposes, for example, sale of goods or services as a charitable activity. Income from charitable trading is shown at paragraph (4.33) of the Charities SORP.
C1.5	**Other incoming resources** — These are the gains on the disposal of tangible fixed assets and receipt of any other incoming resources that cannot be accounted for in the previous categories (C1.1 to 1.4). The amount is shown at paragraph (4.39) of the Charities SORP.
C1.6	**Total income and endowments** — These are the total of all the incoming resources and

	should equal the sum of fields C1.1 to C1.5, excluding C1.1a and C1.1b.
C2.1 and C2.2	**Expenditure on raising funds**
C2.1	These are the costs of generating the income from donations and legacies listed at C1.1 (for example, donations, legacies, core funding grants and gifts in kind). The costs may include fundraising, advertising, marketing and direct mail materials, as well as any payments to an agent. These costs are shown at paragraph (4.44) of the Charities SORP. These costs will normally include publicity costs but exclude the cost of material produced to promote any of the charity's charitable purposes as these are classed as expenditure on charitable activities.
C2.2	These are all the costs incurred in generating the income listed in C1.2 and include the cost of goods sold or services provided as part of the trade and other costs related to the trade, such as staff and premises costs. These costs are shown at paragraph (4.45) of the Charities SORP. These costs also include investment management costs which are shown at paragraph (4.48) of the Charities SORP.
C2.3	**Investment management costs (included within the main SORP heading expenditure on raising funds) —** These are the costs of obtaining investment advice, managing the portfolio and, for investment property, rent collection, property repairs and maintenance costs. The amount of investment management costs is included as part of the expenditure on raising funds reported in C2.1.
C2.4	**Expenditure on charitable activities —** These are all the resources applied in meeting the charitable purposes, including amounts spent on grants, the direct provision of charitable services and a proportion of the charity's support costs which, if allocated will be explained in the notes to the accounts. They exclude the cost of raising funds to finance the activities and governance of the charity. These costs are shown at paragraph (4.52) of the Charities SORP.
C2.4a	**Grants to institutions —** These grants form part of the expenditure on charitable activities. The SORP defined these as being grants not made to individuals. In this context grants do not include any allocated charity's support costs. The amounts of grants paid to institutions should be disclosed in the notes to the accounts. This field is for supplementary information only.
C2.5	**Governance costs —** These are the general costs of running the charity. They normally include audit costs,

	legal advice to trustees and costs of meeting constitutional and statutory requirements (eg trustee meetings and annual statutory accounts. Governance costs are identified as a separate component of support costs, see paragraph (8.13) of the Charities SORP.
C2.6	**Other expenditure** — This will rarely be used as most expenditure can be categorised under the fields C2.1 to C2.5, but where it is used, the amount will be as shown at paragraph (4.56) of the Charities SORP.
C2.7	**Total expenditure** — The sum of all resources expended. This should equal the sum of C2.1 to C2.6, excluding C2.4a.
C3	**Other recognised gains/(losses)**
C3.1	**Gains/(losses) on revaluation of fixed assets** — This is the amount of any change in the value of tangible fixed assets (i.e. all assets not held for investment purposes) as a result of a revaluation during the financial year. This amount is shown at paragraph (4.62) of the Charities SORP.
C3.2	**Actuarial gains/(losses) on defined benefit pension schemes** — If your charity operates a defined benefit pension scheme, this figure will include the actuarial gains or losses on the scheme as reported in the SoFA. This amount is shown at paragraph (4.63) of the Charities SORP.
C3.3	**Gains/(losses) on investment assets** — This is the total of any unrealised gains and losses resulting from the revaluation of investment assets to market value, and gains and losses realised on the disposal of investment assets during the year. This amount is shown at paragraph (4.59) of the Charities SORP.
C3.4	**Other gains/losses** –For more information refer to paragraph (4.65). This amount is shown at row D3 of table 2 of the Charities SORP.
C4	**Assets and liabilities**
C4.1	**Total fixed assets** — These are assets held for continuing use, including tangible fixed assets such as land, buildings, equipment and vehicles, and any investments held on a long term basis to generate income or gains. These also include any heritage assets that are maintained or preserved as part of the charity's purposes or intangible assets such as patents. The total amount of fixed assets will be shown on the

	balance sheet and is the total of lines A1 to A4 of table 5 in the Charities SORP.
C4.1a	**Fixed asset investments** These are assets held for the long term to generate income or gains. This may include quoted and unquoted shares, bonds, gifts, common investment funds, investment property and term deposits held as part of the investment portfolio. Fixed asset investments will exclude programme related investments, shown at line 4 of table 5 in the Charities SORP. This field is for supplementary information only.
C4.2	**Total current assets** – This includes stock, debtors, current asset investments and cash. The amount is shown as the total of lines B1 to B4 of table 5 in the Charities SORP.
C4.2a	**Current investment assets —** These are assets held with the intention of disposing of them within the next 12 months. These are shown at line B3 of table 5 in the Charities SORP. This field is for supplementary information only.
C4.2b	**Cash at bank and in hand —** This includes deposits with banks and other financial institutions, which are repayable on demand, but excludes bank overdrafts. Cash is shown at line B4 of table 5 in the Charities SORP. This field is for supplementary information only.
C4.3	**Creditors amounts falling due within one year —** This is amounts owed to creditors including loans and overdrafts, trade creditors, accruals and deferred income, that are payable within one year and are shown at line C1 of table 5 in the Charities SORP.
C4.4	**Creditors amounts falling due after more than one year and provisions for liabilities** — This is amounts owed to creditors payable after more than one year, with provisions for liabilities and charges, and are the total of lines C2 and C3 of table 5 in the Charities SORP.
C4.5	**Defined benefit pension scheme asset or liability** — This is the surplus or deficit in any defined benefit pension scheme operated and represents a potential long term asset or liability. The pension fund asset or liability is shown at line C4 of table 5 in the Charities SORP.
C4.6	**Total net assets/liabilities —** This is the total of all assets shown less all liabilities. The amount is the net figure from the lines A to C of table 5 in the Charities

	SORP as net assets or liabilities, including any pension fund asset or liability and is equal to the amount shown entered in field C4.11.
C4.7	**Total fixed assets (at start of year)** – This is the total amount of fixed assets at the start of the year and will be shown in the comparative figures of the balance sheet and in the notes to the accounts. The amount is shown as the total of section A of table 5 for the previous year in the Charities SORP.
C4.7a	**Fixed asset investments (at start of year)** – These are the fixed asset investments at the start of the year and will be shown in the comparative figures of the balance sheet and in the notes to the accounts. The amount is shown at row A4 of section A of table 5 for the previous financial year end in the Charities SORP. This field is for supplementary information only.
C4.8	**Endowment funds** – This is the amount of all permanent and expendable endowment funds. The amount is shown at row D1of table 5 in the Charities SORP.
C4.9	**Restricted funds** – This is the amount of all funds held that must be spent on particular purposes of the charity. The amount is shown at row D2 of table 5 in the Charities SORP.
C4.10	**Unrestricted funds** – This is the amount of all funds held for the general purposes of the charity. This will include unrestricted income funds, designated funds, revaluation reserves and any pension reserve. The amount is shown in row D3 of table 5 in the Charities SORP.
C4.10a	**Designated funds** - This is the amount of unrestricted funds that have been set aside for a particular purpose by the trustees. This section is supplementary to C4.10 and is optional.
C4.10b	**General funds** - This will include unrestricted funds, revaluation reserve and any pension reserve. This section is supplementary to C4.10 and is optional.
C4.11	**Total funds** – These are all funds shown on the balance sheet and comprise endowments, restricted income and unrestricted funds. The amount is shown as the total of section D of table 5 in the Charities SORP and is equal to the total net assets or liabilities shown at C4.6.
C5	**Additional information** - The information necessary to complete this section will generally be found in the notes to the accounts.
C5.1	**Support costs** – These are costs which, while necessary to deliver the activity, do not themselves

	produce activity. They include central office functions of the charity and are often apportioned to activities. The amount shown here is the total amount of support costs (for charitable, fundraising and governance activities) included in the resources expended. This amount will be shown in the notes to the accounts if it is significant.
C5.2	**Depreciation charge for the year** – This is the amount of depreciation on tangible fixed assets (including impairment charges, if any), which will be shown as the charge for the year in the tangible fixed assets note to the accounts.
C5.3	**Level of reserves** – The level of reserves is calculated in accordance with paragraph 1.48 of Charities SORP and is stated in the trustees' annual report.
C5.4	**Prior period adjustments** – This is the amount the financial statements have been adjusted (if at all) in relation to accounting for a prior period.

PART D

DECLARATIONS

This information must be provided by all registered charities and relates to the declarations which must be included.

Please note that you may be committing an offence if you provide information which is false or misleading.

Public benefit guidance declaration

I confirm that all the trustees have complied with their duty under charity law to have regard to the Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Serious Incident Reporting declaration

I confirm that there are no serious incidents or other matters that trustees should have brought to the Commission's attention and have not done so already.

Vulnerable Beneficiaries declaration

(this must be completed if the charity has stated that it works with vulnerable beneficiaries)

I certify that the trustees have confirmed that they have an appropriate policy in place for safeguarding vulnerable beneficiaries.

Final declaration

I certify that the information entered in this form is correct to the best of my knowledge. I confirm that the information shown in the Online Services for this charity is complete and accurate. I confirm that the information entered has been approved by the charity trustees and I am authorised to submit this information.

Signed on behalf of all the charity trustees by:

....

(Please provide title, name, job role or capacity and telephone number.)

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations ("the 2016 Regulations"), which come into force on 1st January 2017, replace the Charities (Annual Return) Regulations 2015 in relation to the annual returns of charities for financial years beginning on or after 1st January 2017.

Section 70(1) of the Charities Act (Northern Ireland) 2008 provides that every charity shall prepare, in respect of each of its financial years, an annual return of information for the Commission.

The 2015 Regulations prescribe the form in which the annual return should be submitted and the information which the annual return should contain.

Where the gross income of the charity is not more than £10,000 the information required by Parts A and D must be provided in respect of any financial year beginning on or after 1st January 2017.
Where the gross income of the charity is more than £10,000 but not more than £250,000 the information required by Parts A, B and D must be provided in respect of any financial year beginning on or after 1st January 2017.
Where the gross income of the charity is more than £250,000 the information required by Parts A, B, C and D must be provided in respect of any financial year beginning on or after 1st January 2017.

These Regulations do not apply to common investment funds.