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# Charity welcome pack

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## Information, support and resources for your registered charity



If you need any help to access this guide please email [admin@charitycommissionni.org.uk](mailto:admin@charitycommissionni.org.uk) and tell us what format you need so we can consider how to help you.

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## Section 1: Overview

Welcome! Your organisation has been successfully registered with the Charity Commission for Northern Ireland (the Commission). The charity's name and unique Northern Ireland charity number has been published on the *register of charities*, along with other information about the charity.

This welcome pack has been sent to all the charity's trustees to help them understand what you can expect as a registered charity and what is expected of charity trustees, both now and in the future.

Charity trustees are the people who are responsible for the running and good governance of the charity. In the charity's governing document they may be called trustees, the board, managing trustees, the management committee, governors or directors, or they may be referred to by some other title.

It provides guidance regarding your duties and responsibilities as a charity and charity trustee. One of the first things you should do as a charity trustee is to sign up to the [Commission's newsletter](#) to keep up to date with requirements and support material. At the end of the pack is a list of resources and support which charity trustees may find useful.

Please ensure all your charity trustees read this welcome pack. This is a handbook for charity trustees, please keep it as a reference you may want to refer to throughout your time as a charity trustee.

If you have been recently registered, and have not already done so, we would appreciate it if you would complete a short questionnaire telling us about your experience of the registration process and your understanding and awareness of the public benefit requirement. You can access the questionnaire by clicking [Registration feedback questionnaire](#). The questionnaire should take no more than ten minutes to complete and your feedback will help us to improve our processes and guidance for the future.

## Section 2: Welcome to the *register of charities*

### 2.1 The *register of charities* and what it contains

As a registered charity, the public, donors, potential funders, volunteers and other organisations, such as banks, will be able to view details about your charity on the *register of charities*, which is available on our website. The information which appears on the *register* includes:

- Organisation name (including acronyms)
- Names of charity trustees and the names of other charities of which they are charity trustees
- Northern Ireland charity number
- Organisations contact details (including contact name, address and telephone number)
- Website address
- Public email address
- Purposes from your governing document
- Type of governing document
- Public benefit statement
- What your charity does
- The charity's classification of purposes
- Who your charity benefits
- How your charity provides those benefits
- Date registered
- Financial history (high level PDF accounts and reports from the most recent submissions)
- Compliance status - Under the Commission's traffic light system the register will indicate if a charity has submitted their accounts and reports to the Commission on time or late, and by how many days they are overdue if not submitted at all.
- Where your charity operates.

**Please note if your organisation provided an operating address from a private house, that address will be published on the website. You may want to consider arranging with another charity or nearby organisation to use their address for your correspondence. Or you may want to arrange a post office box, but there will be a charge.**

After registration you must check your organisation's information on the *register of charities* and ensure all the details are correct, this will help create an accurate register which helps to promote public trust and confidence in the sector.

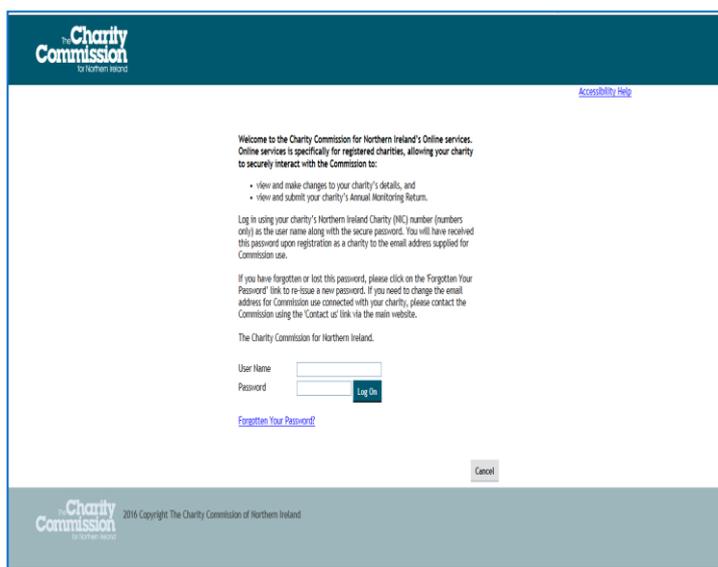
If you find any problems with the information displayed on the *register*, you may be able to change this. If you cannot fix the error, please notify the Commission immediately by sending an email to [admin@charitycommissionni.org.uk](mailto:admin@charitycommissionni.org.uk).

After this initial check you must ensure your organisation's details are updated when they change, for example, when new charity trustees are appointed. [Section 3](#) explains which details you must keep updated and how to use the *Online services* area of our website to do this.

## Section 3: Making changes to your entry on the register

### 3.1 Accessing Online services

The Charities Act (Northern Ireland) 2008 (the Charities Act) sets out a duty on the charity trustees to keep information on the register of charities up to date and accurate. You will be able to do this using *Online services* via the



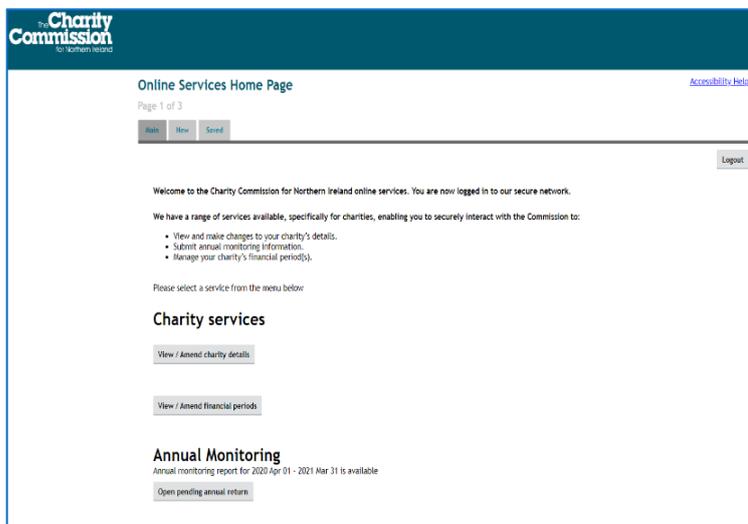
Commission's website. It is vital that the email address for the charity's contact person is kept up to date as this is the main way the Commission will contact the charity.

Here is the home screen for *Online services*. You will need to log on to *Online services* using your charity's username (6 digit registration numbers) and password (provided via email link). The help sheet on the *manage your charity* page of the Commission's website will assist you

with logging in. If you have lost your password, please click '**Forgotten your Password.**' A new password will be issued to the email address the Commission holds as your organisation's contact person.

The charity contact person should have already received an email with your password for *Online services* access. Please keep this password safe and do not disclose it to anyone outside your organisation.

*Online services* is also used to submit your annual return and accounts. It is vital that the contact details for all charity trustees are kept up to date so that reminders that these accounts are due, can be sent to the trustees.



When you log on you will see this screen. From here you can view and amend most of your charity's details (see paragraph 3.2 below for details). If you have any problems accessing *Online services*, please contact the Commission immediately by sending an email to [admin@charitycommissionni.org.uk](mailto:admin@charitycommissionni.org.uk).

### **3.2 Information you can and cannot change through *Online services***

As part of *Online services*, you will be able to view and change most of your charity's details as they appear on the *register of charities* and some details not published to the register but held separately by the Commission. The details you can change include the following.

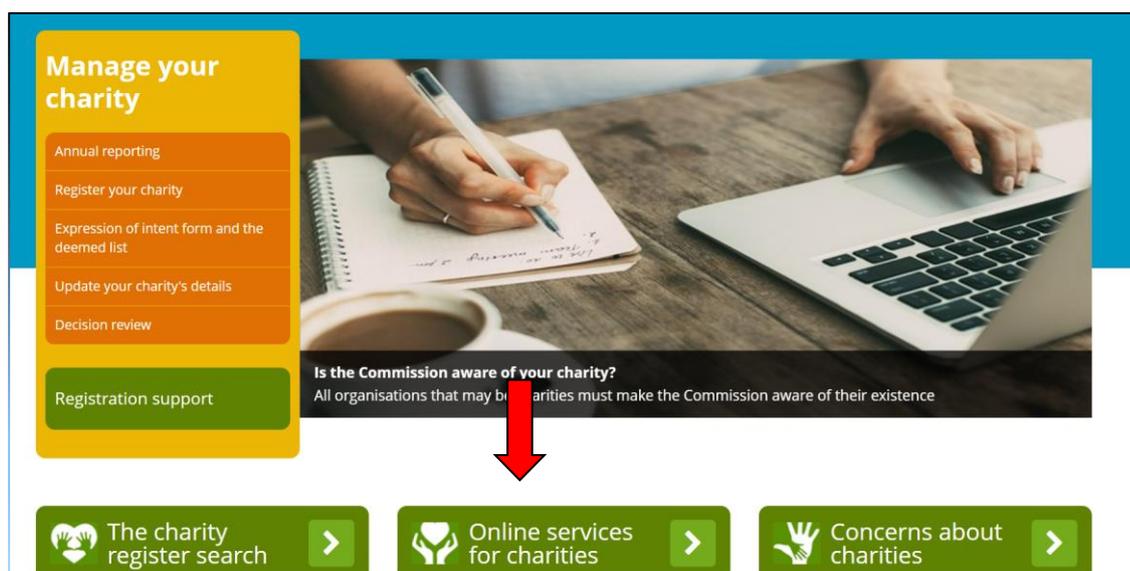
- ✓ The charity contact including their name, address and telephone number.
- ✓ Email address for use by the Commission – this should not be an 'info@' address as these are often overlooked or can go to junk mail.
- ✓ Area of operation.
- ✓ How your charity does its work.
- ✓ The bank/building society account details of your charity.
- ✓ Who your charity helps through its work.
- ✓ The charity's website address.
- ✓ Public email address.
- ✓ Details of your charity trustees.
- ✓ Financial year end (subject to approval by the Commission).

Some of the changes made through online services will be automatically uploaded to the public register but will not appear immediately, the register may take 24 hours to update. Charity trustees should be mindful of their responsibility to ensure that this information is relevant and accurate. They should update the register after an AGM or if someone resigns, retires or passes away. They should also keep other key organisations informed of

any changes, for example, the charity's bank or funders. When updating the register charity trustees must also be mindful of their responsibilities under the UK General Data Protection Regulations (UK GDPR). The Commission's [Fundraising guidance](#) has further information on data protection issues for charity trustees.

The screenshots below will show you how to update the list of your charity trustees by adding or removing trustees. This example will help you follow similar steps to make any of the other changes listed above.

**Step 1:** Go to the homepage of the Commission's website and click on Online services for charities as shown below.



**Step 2:** The next page will let you know what details you can update on the online register. Then click to access Online services.

## Update your charity's details

If your application for charity registration is successful, we will enter your charity's details on the *register of charities*, and many of these details will be publicly accessible. We will also issue you with a password which will allow you access to:

**Online services**  
Click to access Online services

Using *Online services*, you will be able to update some of your charity's details on the electronic copy of the *register of charities* to keep them up to date. The details you will be able to update are:

- charity contact details
- email addresses for Commission use and for public display
- financial year end
- your charity's website address
- where your charity operates
- who does your charity help
- description of activities
- your trustees' details.

**Step 3:** Fill in your charity's username (this is your 6 digit registration number) and your unique password.

Log in using your charity's Northern Ireland Charity (NIC) number (numbers only) as the user name along with the secure password. You will have received this password upon registration as a charity to the email address supplied for Commission use.

If you have forgotten or lost this password, please click on the 'Forgotten Your Password' link to re-issue a new password. If you need to change the email address for Commission use connected with your charity, please contact the Commission using the 'Contact us' link via the main website.

The Charity Commission for Northern Ireland.



The screenshot shows a login form with the following elements: a red arrow pointing to the 'User Name' input field, a 'Password' input field, a 'Log On' button, and a blue link labeled 'Forgotten Your Password?' with a red arrow pointing to it. The text 'The Charity Commission for Northern Ireland.' is positioned above the form.

If you have forgotten your password, click on the Forgotten your password link. This will generate an email containing a link to get a new account password. Please be sure to follow all the steps shown on the on-screen instructions.

**Step 4:** When you have logged in, under the heading Charity Services, you will be able to select the area you need to update from a list.

## Charity services

View / Amend charity details

View / Amend financial periods

View / Amend charity documents

View / Amend charity accounts

**Step 5:** From the options displayed on the left-hand side of the screen, please select the section you want to update. For example, your charity's trustees.

Public benefit
Purposes
Organisation Operates
Classification
Bank / Building society
Contact
Trustees
Other details
Registration status
Linked charities



**Step 6:** To **add** a new charity trustee you will need the following information:

- Title
- Personal name
- Family name (Surname)
- Preferred name (this will be how their name will appear on the register)
- Date of birth (not published on the register)
- Address (not published on the register)
- Postcode
- Mobile number (not published on the register)
- Email address (not published on the register)

**Step 7:** To **remove** or **delete** a charity trustee click on the **red X** option next to the charity trustee you want to delete from the charity's entry on the register.



**Remember** to click Save & Exit on the screen before you leave the page.

There are certain details about your charity which you **cannot** amend through *Online services*. Details which can only be changed by the Commission or with the consent of the Commission, include the following:

- X The name of your charity.
- X The classification of charitable descriptions that your purposes fall under.
- X Your charity's purposes.
- X Your charity's public benefit statement.
- X Any change in the charity's merger status.

We may need to assess your change request and review our decision to enter your organisation on the *register of charities* to ensure your organisation still meets the legal requirements to be registered as a charity.

Charities seeking to change their financial year end date on the register, for any reason, can enter a new date using Online services. This automatically issues a change of financial year end request to the Commission, which is normally approved or rejected within five working days of receipt of this request. If a request is rejected, the Commission will follow this up with an email explaining why. Please note: if you wish to make a financial period request the start date of your first annual monitoring return (AMR) must be on or after the registration date of the charity otherwise it will be refused by the Commission. See the example below:

**Example:** A charity was registered on 22 December 2023. Its financial period has the start and end dates below:

Start date: 01 January 2024  
End date: 31 December 2024

The charity asks the Commission to change the dates of its financial period to

Start date: 01 August 2023  
End date: 31 July 2024

This request is refused because the new start date falls before the date the charity was registered. Registered charities must submit and complete their annual return, accounts and reports for the first full financial period **after** their registration date.

If the charity had asked for a new start date of 01 August **2024** and end date of 31 July **2025**, this would have been approved.

Requests for changes which the charity cannot do itself on Online Services should be sent by the charity's main contact, whose name we hold, or any of the trustees to the Commission by emailing [admin@charitycommissionni.org.uk](mailto:admin@charitycommissionni.org.uk).

Under data protection laws we will not be able to deal with another person on behalf of the charity unless we have been informed in writing by the charity trustees that the official contact has changed. This is best done by keeping the charity's details up to date using online services.

## Section 4: Now that you are registered

### 4.1 How to use your Northern Ireland charity number

The Charities Act requires that an organisation's status as a registered charity must be clearly visible on certain documents issued by, or on behalf of, your charity. This includes:

- all notices, advertisements and other documentation issued by, or on behalf of, the charity and when asking for money, such as collection tins, ballot tickets, collection baskets, collection envelopes or other property for the benefit of the charity
- all written orders for money or goods, such as bills of exchange, promissory notes, endorsements, cheques to be signed on behalf of the charity.
- all bills, invoices, receipts and letters of credit.
- online fundraising platforms.

The Commission recommends the use of the following statement to ensure you are complying with the law:

- 'Registered with The Charity Commission for Northern Ireland NICXXXXXX'



### 4.2 How to register for charitable tax status

If your charity is not currently registered with HMRC for charitable tax status/Gift Aid and now wishes to, please note that registration with the Commission is **not** a guarantee of receiving charitable tax status with HMRC. HMRC will make an independent assessment under the relevant Finance Acts, for more information go to: [www.gov.uk/charities-and-tax](http://www.gov.uk/charities-and-tax).

If you intend to apply for charitable tax reliefs from HMRC in the future you will be required to have a dissolution clause which meets the requirements of HMRC.

### 4.3 Understanding your registration/reference numbers

The number you may receive from Companies House or HMRC should not be confused with your Northern Ireland charity number.

- A **Northern Ireland charity number** will begin with NIC followed by six digits, for example, **NIC012345**.
- A **registered company number** in Northern Ireland will begin with NI followed by six digits, for example, **NI012345**.
- An **HMRC reference number** will normally begin with XN, XT, XR or NI followed by a series of digits, for example, **XR012345**.

You should be aware of the difference between these numbers and ensure you state your registration numbers correctly on any correspondence.

### 4.4 Future contact from the Commission

Every two months the Commission produces a newsletter, *CCNI News*, aimed at charity trustees and their advisers. This newsletter provides a brief overview of the latest charity regulation news. We would encourage all charity trustees to subscribe to this online publication, please click [here](#).

The Charities Act sets out the Commission's general functions. One is to encourage and facilitate the better administration of charities. This function covers giving advice and guidance on charity regulation and good governance matters. The Commission may contact charity trustees to inform them about new and amended guidance or to issue regulatory alerts.

Another function is for the Commission to obtain, evaluate and distribute information in connection with the performance of any of its functions. Conducting research within the sector is a valuable and crucial way in which the Commission can fulfil this legal function. The Commission may contact charity trustees to invite them to take part in research. Charity trustees will be able to opt out of research, if they do not want to take part.

The Commission's lawful basis for contacting charity trustees in this way falls within the United Kingdom General Data Protection Regulation (UKGDPR), as set out in our [Privacy notice and retention schedule](#). If you need further information please contact the Commission.

## 4.5 Running your charity

Key to the success of any charity is good governance, which includes ensuring the charity is well managed, charity trustees are informed and have regard to the Commission's guidance and they comply with the requirements of charity law. The Commission's website has key resources aimed at supporting charities to ensure that proper procedures and policies are in place to manage the charity's resources effectively and, where appropriate, to make changes to their charity.

The Commission has also produced *Running your charity* guidance for charity trustees which has four parts:

### Part 1: Who are charity trustees and what do they do?

Provides detailed information on the role of charity trustees and what they do.

### Part 2: Meeting the public benefit requirement.

Provides detailed information on how a charity must provide public benefit and how to report on it.

### Part 3: Finance, funding, reporting and annual reporting.

Provides more detailed information on charity finance, fundraising and annual reporting.

### Part 4: Good governance and managing risks.

Provides detailed information on how charity trustees can develop the practice of good governance in their charity, manage risks and if things go wrong, report them promptly to the Commission and other relevant regulators.

Key risks such as safeguarding. Any charity working with children, young people and adults at risk of harm, should have a Safeguarding policy. The charity trustees should ensure all trustees, staff and volunteers are aware of policy and implement it.

## 4.6 Other Regulators

Although the Commission is the regulator of charities in Northern Ireland, some charities may also have other regulators or governing bodies whose guidance or regulations they need to follow. The figure below sets out a range of statutory and non-statutory regulators and sources of support.



## The Fundraising Regulator

While charity fundraising is a largely self-regulated activity, the Commission expects charities that fundraise in Northern Ireland to do so in a way which protects their charity's reputation and encourages public trust and confidence in their charity. This includes following the law and recognised standards, protecting charities from undue risk, and showing respect for donors, supporters and the public. These standards are set out in the [Code of Fundraising Practice \(the Code\)](#).

The [Fundraising Regulator \(FR\)](#) is the body responsible for supervising charities' compliance with the Code of Fundraising Practice. It regulates all types of fundraising by charities based in England, Wales and Northern Ireland and

- uses the Code to adjudicate on concerns and complaints about fundraising
- uses its register to promote visible compliance amongst charities with the Code
- has sanctioning powers to use if necessary.

Registration with the FR and paying the levy charged by the FR is voluntary. However, only those who pay the levy and sign up to follow the Code can use the FR's fundraising badge.

Despite the FR not having any statutory powers to sanction fundraising organisations, even those charities which decide not to register with the FR are expected to comply with the Code when fundraising or employing professional fundraisers.

The Commission does not regulate against the standards in the Code, but we do have a role in fundraising regulation where there is evidence:

- that trustee actions or failings, in fulfilling their duties towards their charity, pose a serious risk to the charity
- of a serious risk to charitable funds, or to public trust and confidence

In this role we work closely with the Fundraising Regulator, and other regulators, to identify cases where, as well as breaches of fundraising standards, these sorts of concerns may arise.

## Section 5: Annual reporting

It is a legal requirement for registered charities to complete and submit an annual monitoring return (AMR) when it falls due, to the Commission on a yearly basis. This is essential to keep the register of charities up to date, promote the transparency and accountability of the charitable sector, and to allow us to monitor and regulate charities in Northern Ireland effectively.

The Commission has enhanced the security of Online Services. This change may cause some charities to experience issues when uploading their accounts and reports as part of submitting their annual return to the Commission. If a "403 Forbidden" error message occurs when trying to upload a file, rename the file to remove any characters that aren't letters, numbers, spaces or full stops. Then try to upload it again. If there is still an issue, email [admin@charitycommissionni.org.uk](mailto:admin@charitycommissionni.org.uk).

The AMR form asks questions about a charity's activities, governance and finances during the relevant financial year. The amount of information provided depends on the income of the charity, with small charities required to answer fewer questions and provide less information than larger charities. When charities complete the AMR form online they must attach the following PDF documents:

- charity accounts
- charity trustees' annual report
- independent examiner's report or audit report, as applicable.

The Commission has developed a suite of guidance to help charities understand their legal requirements under the Charities Act (Northern Ireland) 2008 and the regulations. The Commission's [Helper groups](#) may also be able to assist charities with their AMRs. The suite of guidance is available in the *Annual reporting* section of our website and includes:

### ***Annual monitoring return video tutorial***

This tutorial provides an overview of the online AMR submission process. The table on the [Commission's website](#) will tell you which parts of the video are relevant to your charity.

### ***ARR01 Charity reporting and accounting overall summary***

A short overview document that provides a brief summary of the guidance available and includes flowcharts to direct you to the guidance that is applicable for your charity.

#### ***ARR01a When does my charity have to submit its annual reports?***

Following The Charities Act (Northern Ireland) 2022 there are different annual reporting rules for some charities. This document will help you find out what annual reporting rules apply to your charity.

### ***ARR02. Charity reporting and accounting: the essentials***

This document provides an introduction to, and overview of, the new accounting and reporting framework in place for registered charities from 1 January 2016. Read it in conjunction with other specific guidance documents to help you understand the accounting and reporting requirements for registered charities.

### ***ARR03. Receipts and payments accounts***

You should read this guidance if you are a small, non-company charity and you qualify to prepare receipts and payments accounts. Generally, this applies to charities with gross income of £250,000 or less. It provides detailed guidance on the new legal requirements and suggested formats for receipts and payments accounts.

### ***ARR04. Accruals accounts***

You should read this guidance if you are required to prepare accruals accounts. Generally, this applies to you if your gross income is more than £250,000, or you are a charitable company. You should also read this document if your governing document, or a funder, or any other legislation requires your charity to prepare accruals accounts. It provides guidance on the legal format for accruals accounts.

### ***ARR05. How to complete the annual monitoring return- a 10 minute guide***

This document is a quick guide on how to complete the AMR. It provides practical assistance to charities when completing the annual monitoring return online, a compulsory requirement for all charities.

### **ARR05a. Annual Monitoring Return (AMR) screenshot document- for charities with income of £10k or less**

This document sets out screenshots of the questions included in the online Annual Monitoring Return (AMR) for charities with gross annual income of £10,000 or less. It's a good idea to first read guidance document *ARR05 How to complete the annual monitoring return – 10 minute guide*.

### **ARR05b. Annual Monitoring Return (AMR) screenshot document- for charities with income between £10,001 and £250k**

This document sets out screenshots of the questions included in the online annual monitoring return (AMR) for charities with gross annual income of more than £10,000 and less than £250,001. It's a good idea to first read guidance document *ARR05 How to complete the annual monitoring return – 10 minute guide*.

### **ARR05c. Annual Monitoring Return (AMR) screenshot document- for charities with income more than £250k**

This document sets out screenshots of the questions included in the online annual monitoring return (AMR) for charities with gross annual income of more than £250,000. It's a good idea to first read guidance document *ARR05 How to complete the annual monitoring return – 10 minute guide*.

### **ARR07. Guidance for independent examiners**

This guidance explains the role and duties of independent examiners in examining the accounts of a charity and identifies which charities can opt for an independent examination instead of an audit. It sets out who may undertake an independent examination, what is involved, the matters which must be included in the independent examiner's report to the charity trustees, and the Commission's directions to independent examiners which must be followed in any examination.

### **ARR08. The trustees' annual report and public benefit reporting**

All charity trustees should read this guidance when preparing the trustees' annual report. The guidance sets out how charity trustees can meet the requirements of the accounting regulations and includes some practical examples of the information they can provide. All charity trustees must read the statutory guidance on public benefit reporting. This can be found in the Commission's *Public benefit requirement*

statutory guidance on our website. Public benefit reporting is a key element within the Charity trustees' annual report and requires charity trustees to have regard to this guidance.

Registered charities must submit their annual monitoring return, accounts and reports when they have completed a **full** financial period after registration. They have up to 10 months when the financial period ends to submit their accounts and reports. See the examples below.

#### Example A

- A charity has accounts that run for 12 months from 1 April each year until 31 March the following year.
- When the charity is registered on 15 December 2023 it is still in the middle of its financial year.
- Its full financial year after registration runs from 1 April 2024 until 31 March 2025.
- It then has up to 10 months to submit its accounts and reports – this means its filing deadline is 31 January 2026.

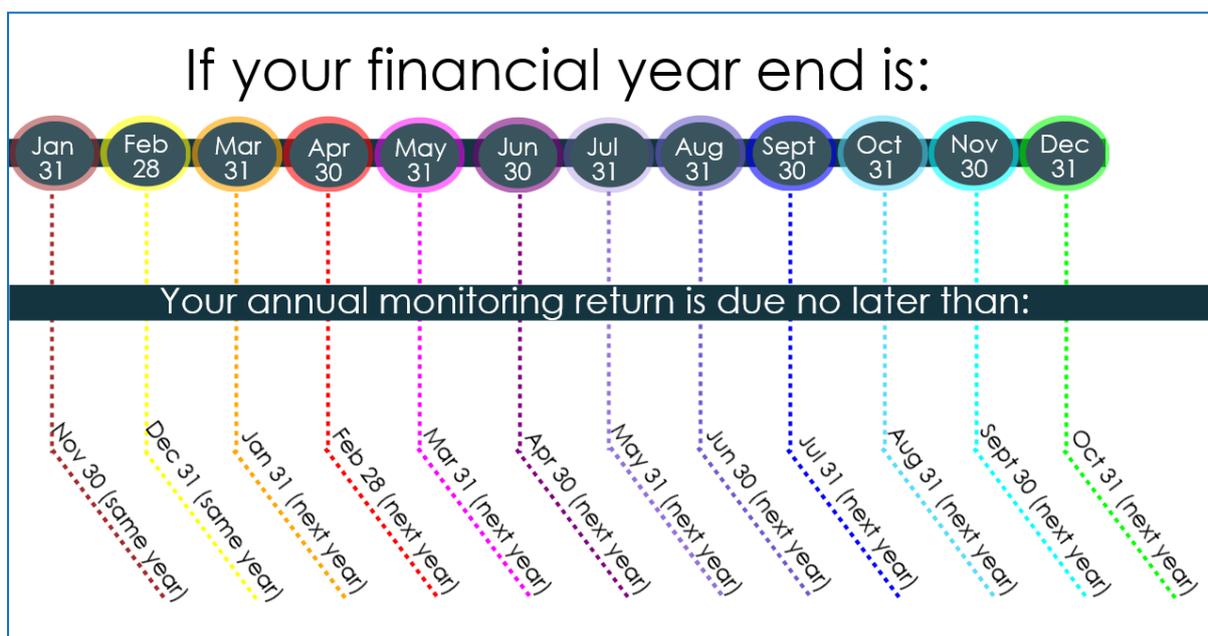
#### Example B

- A charity has accounts that run for 12 months from 1 July each year until 30 June the following year.
- When the charity is registered on 25 March 2024 it is still in the middle of its financial year.
- Its full financial year after registration runs from 1 July 2024 until 30 June 2025.
- It then has up to 10 months to submit its accounts and reports – this means its filing deadline is 30 April 2026.

#### Example C

- A charity has accounts that run for 12 months from 1 January each year until 31 December that year.
- When the charity is registered on 5 April 2024 it is still in the middle of its financial year.
- Its full financial year after registration runs from 1 January 2025 to 31 December 2025.
- It then has up to 10 months to submit its accounts and reports – this means its filing deadline is 30 October 2026.

The graphic below may assist you in identifying your filing deadline. For each full financial period following your registration as a charity:



### Traffic light system

Under the Commission’s traffic light system the register will indicate if a charity has submitted their accounts and reports to the Commission on time or late, and by how many days they are overdue if not submitted at all.

Each charity’s entry is colour coded under the traffic light system, which will display green if the charity has submitted their AMR on or before the charity’s deadline date, changing to amber if they are late by two weeks or less, and red if they have not been received after this time. See the table below:

Traffic light system	Indicates
<b>Registered</b>	This will display on the entry of all registered charities, regardless of when they registered, up until their first annual reporting deadline date has been reached (10 months after their first full accounting period) or the charity submits their annual return online.
 <b>Received: on time</b>	Displays on a charity's entry when they have filed their annual reporting information on time.
 <b>Received: x days late</b>	Displays on a charity's entry when the charity's annual return has been filed after their deadline date, including the number of days overdue.
 <b>Overdue: x days</b>	Displays on a charity's entry showing the number of days since their 10-month deadline. The text will be amber if the charity is in default for two weeks or less.
 <b>Overdue: x days</b>	Displays in red text, on a charity's entry when the charity's annual return is outstanding for more than two weeks.
<b>Removed</b>	No change to display - this is usually because the charity has closed or merged with another charity.

It is vital that charity trustees ensure that the information which the Commission holds is accurate. The financial year end date you provide must be accurate as the annual monitoring return (AMR) deadline date is calculated using this date. The charity's contact details must be kept up to date as reminders of when the annual monitoring return is due will be sent to this email address. The Commission strongly recommends that the contact email address is NOT an 'info@' address as emails sent to an organisation in this way are often overlooked. While the Commission sends out reminders to charity trustees the legal responsibility for submitting the AMR accurately and on time remains with the charity trustees.

We strongly encourage charities not to wait until the last minute but to prepare in advance and submit all the required information in good time.

The deadline is set in law under the Charities Act (Northern Ireland) 2008. This means that the Commission will not be able to amend a status once it has been flagged as overdue, even though the charity may have a valid reason for submitting late. You must complete and submit your charity's annual return, accounts and reports securely through the Commission's Online services portal, available on [www.charitycommissionni.org.uk](http://www.charitycommissionni.org.uk). Once submitted, your charity accounts and reports will automatically display on your charity's entry on the *register*. You can see how to use Online Services in Section 3 above.

## Data protection and the trustees' annual report

Registered charities must complete and submit an annual monitoring return (AMR) to the Commission, which includes the charity's

- annual accounts
- trustees' annual report (TAR)
- independent examiners or auditors report.

Depending on the type of charity, charity trustees are legally required to provide some personal information within their TAR. The TAR is where the charity has the chance to tell their story about the activities carried out through the year. It explains how the charity's activities have furthered its charitable purposes for the public benefit. In other words, how it has spent its money and the difference it has made.

To tell their story, sometimes charity trustees might include additional personal data, such as volunteer stories or photos. However, trustees must be mindful that the TAR will be published on the register of charities. If they include personal data other than that which is legally required, they must:

- avoid including sensitive personal details such as full names, addresses, phone numbers, and any other information that could lead to the identification of individuals without their explicit consent.
- only use photos that show people if you have their written permission. This is especially important when the photos include children or vulnerable adults
- follow data protection regulations, such as the UK General Data Protection Regulation (GDPR), to protect the privacy of individuals and avoid possible legal issues.

Here are our quick tips to help you stay on the right side of the law.

# Data protection and the Trustees' Annual Report



[www.charitycommissionni.org.uk](http://www.charitycommissionni.org.uk)

The Information Commissioners Office's [advice for small and medium organisations resource](#) has useful information on data sharing.

## Section 6: Reporting serious incidents

Given the nature of the work carried out by charities and the challenging environment in which they work, there is a possibility that serious incidents may occur. If a serious incident does happen, the Commission's role is to ensure that charity trustees manage the incident responsibly and comply with their legal duties. The Commission will also ensure that charity trustees take appropriate steps to limit the immediate impact of the incident and prevent it from happening again.

Most problems can be resolved by charity trustees, sometimes with the support of professional advisers. Acting quickly can help protect your charity from further harm and ensure that public confidence is maintained. Dealing appropriately with these types of events will also benefit other charities by maintaining public confidence in the sector. If a serious incident takes place, charity trustees are required to report what happened to the Commission and explain how it is being managed. An actual or alleged incident must be promptly reported to all the relevant authorities.

### 6.1 What is a serious incident?

The Commission regards a serious incident as an adverse event, whether actual or alleged, which results in, or risks, a significant:

- loss of charity money or assets
- damage to charity property or
- harm to the work of the charity, its beneficiaries or reputation.

The most common types of incidents include frauds, thefts, significant financial losses, money laundering, criminal breaches, allegations of terrorism or extremism, and safeguarding issues.

If a serious incident takes place, charity trustees are expected to follow the correct processes to manage the incident and report it to the appropriate authorities, including the Commission as the charity regulator. Charity trustees should report serious incidents to the Commission immediately, do not wait until you submit the charity's annual return to notify us.

For charities that are registered in one location, for example England and Wales, but also operating in Northern Ireland, any serious incident should be reported in line with the guidance of the charity regulator where the organisation is registered.

You should **also** tell us if you have:

- reported a charity trustee, employee, volunteer or agent to your local Health and Social Care Trust [Gateway team](#) regarding a safeguarding issue. Or
- reported an allegation of abuse or mistreatment of one of the charity's beneficiaries or anyone associated with the charity, to the Police Service of Northern Ireland.

The Commission is not responsible for the law around safeguarding but we do need to ensure that such incidents are being dealt with appropriately by the charity trustees. The Commission requires an actual or alleged incident to be promptly reported to all the relevant authorities. This means as soon as possible after it happens, or immediately after you become aware of it.

If you have any doubt as to whether an incident is serious you should report it to us anyway. The Commission has produced additional guidance on [Serious Incident Reporting](#) to help charity trustees identify reportable incidents. You should report the incident by completing the online [Concerns form](#) providing as much detail as possible regarding the incident.

## Section 7: Cybersecurity for charities

Cyber security is about protecting the devices we all use, such as tablets, smartphones and laptops, as well as preventing unauthorised access to the sensitive data we store on these devices, and online.

Without having the right cyber security in place all charities are at risk of becoming a victim of cyber-attacks. According to research from the Northern Ireland Cyber Security Centre (NICSC), one in four charities experienced a cyber-attack in 2023. The good news is that the majority of cybercrime can be blocked by taking simple steps to secure your devices. These simple steps include:

- Backing up your data.
- Using a firewall and antivirus programme.
- Installing the latest updates on all your work devices.
- Protecting your email and social media accounts.
- Creating strong passwords.

The NICS has produced a [Cyber security guide for small charities](#), which is available on the Commission's website. Where there is also [Cyber security - Presentation](#) which has tips on protecting your charity.

If your charity becomes victim to cybercrime you should report to:

- Action Fraud via [www.actionfraud.police.uk](http://www.actionfraud.police.uk) or by calling 0300 123 2040.
- PSNI by calling 101 or [www.psni.police.uk/makeareport](http://www.psni.police.uk/makeareport)
- National cyber security centre via [report.ncsc.gov.uk](http://report.ncsc.gov.uk)
- The Commission by submitting a serious incident report.

More information and guidance are available from:

- [NI Cyber Security Centre](#)
- [The Information Commissioner's Office](#)

## Section 8: Support and resources

Resource	What is it
<a href="#">Helper groups</a>	A number of organisations have agreed to act as Helper groups for the sector to assist them with registration, annual reporting or other aspects of managing their charity. Contact details, along with information on the support each organisation can offer and who they work with, can be found at the link opposite.
<a href="#">Annual reporting</a>	Annual reporting by registered charities is a key element of the Commission's ongoing regulatory and monitoring work and is essential to keeping the <i>register of charities</i> up to date. A suite of guidance is available on the annual reporting page.
<a href="#">AMR tutorial video</a>	A video on how to complete and submit your annual monitoring return (AMR) is available on the AMR tutorial video page of the Commission's website. A table on this page lets you see where to go to on the video for the parts of the AMR that are compulsory for your charity.
<a href="#">Reporting on the public benefit toolkit</a>	The <i>Reporting on the public benefit toolkit</i> will help charity trustees to report how their charity has met the public benefit requirement when preparing their Trustees' Annual Report (TAR) as part of the annual reporting process.
<a href="#">Code of good governance</a>	A number of organisations within the charity sector have come together to produce a Code of Good governance: the DIY Committee guide is a resource for people working to improve the governance of their organisations by implementing the Code of Good governance.
<a href="#">Code of Fundraising Practice</a>	The Code of Fundraising Practice sets the standards that apply to fundraising carried out by all charitable institutions and third party fundraisers in the UK.
<a href="#">Code advice service</a>	The Code Advice Service allows you to contact the Fundraising Regulator with specific questions about the Code of Fundraising Practice and how it applies to your fundraising activity.
<a href="#">Fundraising</a>	The Commission's Fundraising at a glance guidance and more detailed guidance on fundraising is available at the link.

<p>Cyber security - Presentation Cyber security: Small charity guide</p>	<p>Cyber security is aimed at protecting the devices we all use, such as tablets, smartphones and laptops, as well as preventing unauthorised access to the personal data we store on these devices, and online.</p>
<p>Serious incident reporting: a guide for charity trustees.</p>	<p>Given the nature of the work undertaken by charities and the challenging environment in which they work, there is a possibility that serious incidents may occur. The Commission regards a serious incident as an adverse event, whether actual or alleged, which results in, or risks, a significant:</p> <ul style="list-style-type: none"> <li>• loss of charity money or assets</li> <li>• damage to charity property or</li> <li>• harm to the work of the charity, its beneficiaries or reputation.</li> </ul> <p>In the event of a serious incident occurring, the Commission’s regulatory role is to ensure that charity trustees manage the incident responsibly and comply with their legal duties. In this way the charity trustees can take steps to limit the immediate impact of the incident and prevent it from happening again.</p>
<p>Stakeholder forum</p>	<p>The Charity Commission for Northern Ireland's stakeholder engagement forum aims to support and improve two-way communications between the charity regulator and the sector. The forum’s membership aims to represent a balanced cross section of the sector in terms of size, income, location and beneficiaries. the forum currently meets four times a year with members serving a three-year term. Minutes of the forum’s meetings and blogs from members of the forum are available on the website.</p>

## More information

**Website:** [www.charitycommissionni.org.uk](http://www.charitycommissionni.org.uk)

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**Phone:** 028 3832 0220

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