

Administrative Details and Trustees

- (*) The charity's name, registration number and principal office address
- (*) The names of the charity's trustees and those who served during the year
- The name of the Chief Executive Officer
- The names and addresses of other relevant organisations or people eg bankers, solicitors, auditors, etc

Structure, Governance and Management

- (*) Details of the charity's governing document
- (*) How trustees are recruited, appointed and inducted
- Organisational structure and how decisions are made
- Relationships with related charities or other organisations
- A statement relating to risk

Objectives and Activities

- (*) A summary of the objects of the charity as set out in the governing document
- The charity's aims and the difference it seeks to make
- The objectives for the year
- The charity's strategy for achieving its objectives
- (*) Significant activities undertaken
- Grantmaking policy
- Policy towards and contribution of volunteers

Achievements and Performance

- (*) A summary of the main achievements in the year
- A review of activities undertaken against the objectives set
- Fundraising activities and performance against objectives set
- Investment performance
- Factors within and outside the charity's control which impact on achievement of objectives

Financial Review

- A financial review including:
 - (*) policy on reserves and level of reserves
 - (*) what the reserves are being held for and when they are likely to be spent
 - (*) funds in deficit (with details)
 - investment policy
 - principal funding sources
 - how expenditure in the year supported the key objectives

Plans for the Future

- Aims, objectives and activities for the future

Custodian Trustee

- (*) Funds held on behalf of others (where appropriate)

Charities not subject to a statutory audit may produce an abbreviated Trustees' Annual Report. The requirements of an abbreviated report are highlighted in orange. (*)

Trustees' ANNUAL REPORT

To aid transparency and accountability trustees are encouraged to adopt a spirit of full disclosure rather than minimal disclosure – tell the public what the accounts can't tell them.

What are the rules?

All charities must maintain financial records and prepare accounts. Trustees of charities must also prepare an Annual Report. Where charities have income or expenditure over £10,000 they must send their Report and accounts to the Commission within 10 months of the end of their financial year. All charities below the audit threshold may submit a simplified Report. Details of what should be contained in the Trustees' Annual Report are contained in the Charities Statement of Recommended Practice (SORP) which implements Regulations made by the Secretary of State.

Where can I get help?

Specific advice on the preparation of Charity Accounts and Trustees' Annual Reports, including model reports and accounts packs, can be found at the Charity Commission's website at www.charitycommission.gov.uk/investigations/sorp

Can I talk to someone about this?

The Commission's Contact Centre is available to answer your questions and provide advice on the completion of Trustees' Annual Reports, Accounts and Annual Returns. Please ring the Contact Centre on:

0845 3000 218

If you need advice regarding the use of the Commission's online services for the submission of your Annual Return, Trustees' Annual Report or Accounts, please ring the Contact Centre on the designated online helpline on:

0845 3000 197

Addresses



Charity Commission Direct
P0 Box 1227
Liverpool
L69 3UG



0845 3000 218 for general advice
0845 3000 197 for online service enquiries

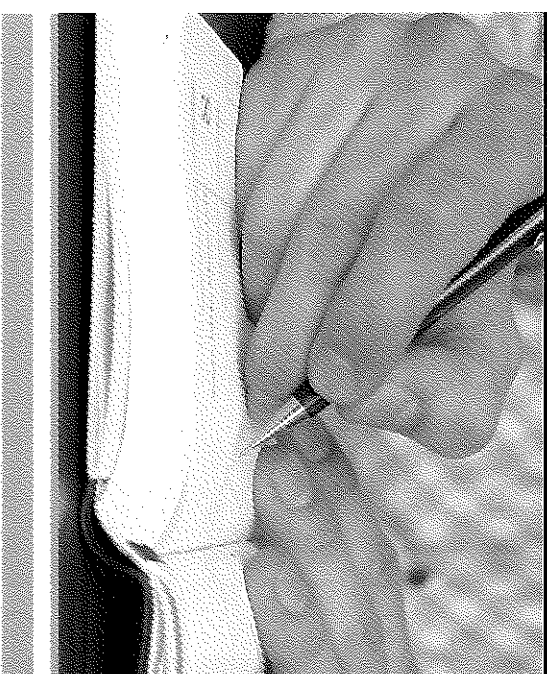
Open 08.00 to 20.00 Monday to Friday, except national holidays and 09.00 to 13.00 on Saturdays

0845 3000 219 Textbox Service for hearing and speech impaired callers

If you want to speak to us in a language other than English, our telephone interpreting service covers over 150 languages. Just tell us which language you wish to speak and within a minute or so an interpreter will be connected to your call.

Fax 0151 703 1555

enquiries@charitycommission.gsi.gov.uk
Website: www.charitycommission.gov.uk



Transparency and Accountability

What to include in the
Trustees' Annual Report

