CHARITIES ACT (NORTHERN IRELAND) 2008

The Charities (Annual Return) Regulations (Northern Ireland) 2014

Made	*31st March 2014*
Coming into operation	*1st April 2014*

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) 2014 and shall come into operation on 1st April 2014.

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 a financial year of that charity beginning on or after 1st April 2014, 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 £100,000, that set out in Part C of the Schedule may be provided;

(d) a statement of accounts prepared in accordance with section 27(1) of the Charities Act (Northern Ireland) 1964(**c**) or a statement of

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(**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.)

(**c**) 1964 (c. 33 (N.I.))

accounts required by or under any other enactment; and

(e) an annual report or an audit report required by or under any enactment.

Dispensation

4. 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 31st March 2014

L.S.

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	**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.
A3	**Income and Expenditure** – The amount of the charity's income and expenditure based on the figures in the charity's accounts for the financial period.
A4	**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.
A5	**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.
A6	**An email address for public display**
A7	**Details of the charity website**
A8	**Corporate trustee** – if the charity has a corporate trustee, the name, address, telephone number and email address of that trustee.
A9 and 10	**Current individual trustees** – Confirm the full names, addresses, dates of birth, telephone numbers, and email addresses 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
A11	**Number of trustees serving with the charity on the date the form is submitted**.
A12	**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.
A13	**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.
A13a	**Area of benefit within Northern Ireland** – geographical details of where a charity applied its resources in Northern Ireland during the financial period, even if its permitted area of benefit was wider.
A13b	**Area of benefit within the UK and Ireland** - geographical details of where a charity applied its resources within the UK and Ireland during the financial period, even if its permitted area of benefit was wider.
A13c and d	**Charity registration with another charity regulator or the Republic of Ireland Revenue Commissioners** – charities must confirm if they are registered with: • Office of the Scottish Charity Regulator • The Charity Commission for England and Wales • Republic of Ireland Revenue Commissioners and provide registration numbers if relevant.
A13e and f	**Area of benefit outside the UK and Ireland** - geographical details of where a charity applied its resources outside the UK and Ireland during the financial period, even if its permitted area if benefit was wider.
A13g	**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.
A14a	**What does your charity do?** Charities must specify one or more of the following categories which describe what they 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
A14b	**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)
A14c	**How does your charity operate?** 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
A15	**Charity activities** – charities must provide brief details of the charity's activities to supplement the broad classifications given in section A14a
A16	**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.
A17	**Company number –** if the charity is a company, the charity must provide details of its company number.

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 Schedule 5 of the Charities Act (NI) 2008. Charities must state: • Total amount paid to trustees and connected persons during the accounting period • Payment for services acting as 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 these payments.
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. Details must be provided.
B11	**Fundraising** – charities must confirm whether or not they raised funds from the public during the accounting period and if they are members of a recognised self-regulatory charity fundraising body. If a charity fundraises from the public and are not a member of a self regulatory body they must provide details of how they ensure best practice is applied in fundraising activities.
B12	**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

VOLUNTARY INFORMATION

This information may be provided by registered charities with an income of more than £100,000. The information derives from 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 Accounts (SoFA) for accounts prepared in accordance with the Charities Statement of Recommended of Recommended Practice (the Charities SORP).

C1	**Incoming resources**
C1.1	**Voluntary income** – Such as figures for gifts and donations, tax reclaimed in amounts received under gift aid and grants. Voluntary income is defined in the Charities Statement of Recommended Practice (SORP) at paragraph 121 and is shown on Row A1a of table 3 in the SORP.
C1.a	**Legacies** - This is the amount of legacies received that is part of the voluntary income reported in part C1.1.
C1.b	**Endowments received** – This is the amount of the year's voluntary income reported in C1.1 that has been added to endowments.
C1.2	**Income from activities for generating funds** – 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. Activities for generating funds are defined in the Charities SORP at paragraph 137 and shown at row A 1b of table 3 in the SORP.
C1.3	**Investment income** - This is incoming resources from investment assets, including dividends and interest receivable. Investment income is shown at row A 1c of table 3 of the Charities SORP.
C1.4	**Incoming resources from charitable activities** – This is any resources arising from activities promoting the charity's objects, for example; sale of goods or services as a charitable activity. Income from charitable trading is shown at row A2 of table 3 of the Charities SORP.
C1.5	**Other incoming resources** – This is 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 C1.4). The amount is shown at row A3 of table 3 of the Charities SORP.
C1.6	**Total incoming resources** – This is the total of all the incoming resources and should equal that sum of fields C1.1 to C1.5, excluding C1.1a and C1.1b.
C2	**Resources expended**
C2.1	**Costs of generating voluntary income** – This is the cost of generating the voluntary income 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. They will normally include publicity costs but exclude the cost of educational material produced to promote the charity s work, which is classed as a cost of charitable activities. These costs are shown at row B1a of table 3 of the Charities SORP.
C2.2	**Fundraising trading costs** – This is all the costs incurred in generating the income listed in B1.2 and includes 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 row B1b of table 3 of the Charities SORP.
C2.3	**Investment management costs –** This is the cost of obtaining investment advice, managing the portfolio and, for investment property, rent collection, property repairs and maintenance costs. These costs are shown at row B1c of table 3 of the Charities SORP.
C2.4	**Costs of charitable activities** – This is all the resources applied in meeting the charitable objectives, 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 these activities and governance of the charity. These costs are shown at row B2 of table 3 of the Charities SORP.
C2.4a	**Grants to institutions –** These grants form part of the costs of 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.
C2.5	**Governance costs –** This is the general costs of running the charity. They normally include audit costs, legal advice to trustees and costs of meeting constitutional and statutory requirements (e.g. trustee meetings and annual statutory accounts). Governance costs are shown at row B3 of table 3 of the Charities SORP.
C2.6	**Other resources expended** - 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 row B4 of table 3 of the Charities SORP.
C2.7	**Total resources expended** -The sum of all resources expended. This should equal the sum of C2.1 to C2.7 excluding C2.4a.
C3	**Other recognised gains and losses**
C3.1	**Revaluations of tangible 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 row D1 of table 3 of the Charities SORP.
C3.2	**Actuarial gains/losses as 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 row D3 of table 3 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 row D2 of table 3 of the Charities SORP.
C4	**Assets and liabilities**
C4.1	**Total fixed assets** – This is 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. This also includes any heritage assets that are maintained or preserved as part of the charity's objects or intangible assets such as patents. The total amount of fixed assets will be shown on the balance sheet and is the total of section A of table 7 of the Charities SORP.
C4.1a	**Fixed asset investments** – This is 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 row A4a of table 7 of the Charities SORP.
C4.2	**Total current assets** – This includes stock, debtors, current asset investments and cash. The amount is shown' as the total of section B of table 7 of the Charities SORP.
C4.2a	**Current investment assets** – This is assets held with the intention of disposing of them within the next 12 months. These are shown at row B3 of table 7 of the Charities SORP. This field is for supplementary information only.
C4.2b	**Cash** – This includes deposits with banks and other financial institutions, which are repayable on demand, but excludes bank overdrafts. Cash is shown at row B4 of table 7 of the Charities SORP.
C4.3	**Creditors 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 row C1 of table 7 of the Charities SORP.
C4.4	**Long term creditors and provisions** — This is amounts owed to creditors payable after more than one year, with provisions for liabilities and charges, and are the total of rows C2 and C3 of table 7 of the Charities SORP.
C4.5	**Pension fund assets/liabilities** – 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 row D of table 7 of the Charities SORP.
C4.6	**Total net assets/liabilities** – This is the total of all assets shown less all liabilities. The amount is shown on table 7 of 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

	7 of the Charities SORP for the previous year.
C4.7a	**Fixed asset investments (at start of year)** – This is 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 A4a of table 7 of the Charities SORP for the previous financial year end.
C4.8	**Endowment funds** – This is the amount of all permanent and expendable endowment funds. The amount is shown at row E1 of table 7 of 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 E2 of table 7 of 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 as the total of section E3 of table 7 of 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** – This is all funds shown on the Balance Sheet and comprises endowments, restricted income and unrestricted funds. The amount is shown as the total of section E of table 7 of the Charities SORP and is equal to the total net assets 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** – This is 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 glossary GL51 of the SORP and is stated in the Trustees' Annual Report (TAR).
C5.4	**Prior year adjustments** – This is the amount the financial statements have been adjusted (if at all) in relation to accounting for the prior year(s).

PART D

DECLARATIONS

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

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 entered has been approved by the charity trustees and I am authorised to submit this information.

Completed 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 make provision for the annual returns of registered charities under section 70 of the Charities Act (Northern Ireland) 2008 in respect of the charity's financial years beginning on or after 1st April 2014. They also make interim provision pending the coming into operation of regulations to be made by the Department for Social Development under Part 8 of that Act.

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

Regulation 3(a) provides that registered charities must provide the information set out in Parts A and D of the Schedule. Regulation 3(b) provides that registered charities with an income of more than £10,000 must complete Part B of the Schedule. Regulation 3(c) provides for the voluntary completion of Part C of the Schedule, which relates only to registered charities with an income of more than £100,000. Regulation 3(d) and (e) provides that registered charities must also provide a statement of accounts, an annual report or an audit report required by or under any enactment.

These Regulations do not apply to common investment funds.