

Interim reporting requirements consultation document



Contents

- Section 1: Consultation details** 4
 - 1.1 Background information 4
 - 1.2 What are we consulting on? 5
 - 1.3 What are we not consulting on? 5
 - 1.4 Who do we want to hear from? 5
 - 1.5 How long is the consultation open? 5

- Section 2: Introduction** 7

- Section 3: Objectives of our monitoring programme** 8

- Section 4: Interim reporting requirements** 10

- Section 5: Content of the annual monitoring return** 17

- Section 6: The public register of charities** 24

- Section 7: Responding to the consultation** 26
 - 7.1 How will we treat the information provided in your response? 26
 - 7.2 What happens after the consultation?. 26

- Appendices**
- Appendix 1 - Annual monitoring return 27
- Appendix 2 – Consultation response form 49

The Charity Commission for Northern Ireland is the regulator of charities in Northern Ireland, a non-departmental public body sponsored by the Department for Social Development.

Our vision

To deliver in partnership with other key stakeholders in the charitable sector “a dynamic and well governed charities sector in which the public has confidence, underpinned by the Commission’s effective delivery of its regulatory and advisory role.”

Further information about our aims and activities is available on our website www.charitycommissionni.org.uk

Equality and accessibility

The Charity Commission for Northern Ireland is totally committed to equality and diversity in all that we do.

We intend to make all of our documents available to all stakeholders. We will aim to meet all accessibility needs and offer other languages and formats for this guidance, for example Braille or audio, or meet any other requirements needed in line with the Commission’s equality scheme.

If you have any accessibility requirements please contact us via the contact details at the end of this document.

Our approach to consultation

During our consultation process and our engagement with stakeholders, we will adhere at all times to the principles of:

- commitment
- honesty and integrity
- openness
- adherence to the best approach
- early involvement
- information sharing
- accessibility
- separation of functions
- evaluation
- clear communication.

These principles are set out in the Commission's draft 'Participation strategy'. We will consult on this strategy once our stakeholders have had the opportunity to engage with us on a number of consultations. We hope to learn lessons from our initial consultation exercises.

Section 1: Consultation details

1.1 Background information

The Charity Commission for Northern Ireland (the Commission) is set to begin compulsory registration of all charities in Northern Ireland later in 2013. As part of the Commission's ongoing regulatory and monitoring work, all registered charities must provide information on their activities, governance and finances and submit their accounts and reports to the Commission for inspection on an annual basis.

Providing information to the Commission on an annual basis will be known as 'annual reporting' and it is intended that the annual reporting programme will consist of three main elements:

1. Annual monitoring return
2. Annual accounts
3. Trustee annual report.

The **Commission** is responsible for making non statutory regulations that will set out the information requirements of the **annual monitoring return**. The monitoring return form will ask charities key questions on their activities, governances and finances. As part of this consultation we are asking if our proposed monitoring return is reasonable and suitable for regulating the charity sector in Northern Ireland.

The reporting requirements for Northern Ireland's charities will be introduced on a phased basis, to make the process as smooth and accessible as possible.

The **Department for Social Development** (DSD) is responsible for developing the full accounting and reporting regulations, which will set out the form and content requirements for charity **accounts** and the level of review or audit these charity accounts must have. The regulations will also lay out the content requirements of the **Trustee annual report**. These regulations are not expected to come into force until 1 January 2015.

The **full** annual reporting programme cannot launch until these accounting and reporting regulations come into effect, however, it is important that the Commission can continue our regulatory and monitoring work in the **interim** period. In order to continue our work, and so increase transparency and accountability of the charitable sector, we have developed interim reporting proposals for newly registered charities.

The introduction of **interim reporting requirements will be the first phase of charity reporting**. The interim proposals are designed to ensure the Commission obtains key information on registered charities through the annual monitoring return and

information provided, prior to the full accounting and reporting regulations coming into force. Under the proposals, we will still require charities to submit their accounts and reports, however, newly registered charities will **not** be required to prepare their accounts in a particular format, or have their accounts reviewed or audited under charity law. Charities that are limited companies will still be obliged to follow the requirements set out in company law.

The interim reporting requirements will last until the full accounting and reporting regulations come into effect (**phase two - the full annual reporting** programme).

Under this phase, all registered charities must complete the annual monitoring return form and prepare their annual accounts and trustee annual report in accordance with the requirements laid out in the accounting and reporting regulations for Northern Ireland charities. Further public consultation on the full accounting and reporting regulations is expected to take place during 2014.

1.2 What are we consulting on?

As part of the *Interim reporting requirements consultation* we are seeking views on the following areas.

1. **The objectives of our monitoring programme.**
2. **Interim reporting arrangements.**
3. **Content of the annual monitoring return.**

We are consulting now so that any decisions we take that affect the interim programme, and our online support for it, will be made in time for the programme to launch on 1 April 2014.

1.3 What are we not consulting on?

We are not consulting on the full accounting and reporting regulations for registered charities. The Department for Social Development (DSD) are responsible for developing these regulations. There will be a separate consultation on these at a later date, which will give charities more information on the type of accounting practices to be followed, including the form and content of charity accounts and the trustee annual report, and the level of external scrutiny required. We will provide further information on this consultation when it becomes available.

1.4 Who do we want to hear from?

We particularly want to hear from charities, as requirements to report information will impact directly on them. Equally we want to hear from any professionals or third parties that provide administrative and accountancy services to the charity sector.

We would also welcome views from anyone who is involved in the charity sector or intends to use our register and is interested in our approach to collecting and publishing information about charities.

We are keen to hear the views of a wide range of stakeholders during this consultation. This includes, but is not limited to:

Charity sector

- charity staff: volunteers and employees, particularly administration and finance officers
- trustees and management committees
- large, medium and small charitable organisations
- organisations with different structures, for example charitable companies and charitable trusts
- Umbrella bodies
- funders.

Other stakeholder groups

- accountants or individuals who may assist charities with financial reporting and administration
- professional bodies and individuals, for example solicitors.

Public sector

- political parties and local representatives
- local government
- funding bodies
- Government departments and arm's length bodies.

General public

- all members of the public
- donors
- beneficiaries.

We are keen to engage with people across Northern Ireland and to ensure the consultation is accessible to anyone who wishes to comment. If there is anything we can do to help you provide feedback, please let us know.

1.5 How long is the consultation open?

The consultation will run for 12 weeks, beginning at 9am on Monday 23 September 2013 and closing at 4.30pm on Friday 13 December 2013.

All information and necessary documentation for the consultation, including the consultation event schedule, is available on the Current Consultations page of our website www.charitycommissionni.org.uk.

Section 2: Introduction to the consultation

The key areas we want to address under the *Interim reporting requirements consultation* are set out in sections 3 to 5 of this paper. We want to know if you:

- agree with the objectives of our monitoring programme, as set out in section 3
- understand and agree with our interim reporting proposals and the timescales and deadlines therein, as set out in section 4
- agree that the content proposals for the annual monitoring return are reasonable and suitable for the regulation of the charity sector in Northern Ireland, as set out in section 5.

We also want to know any other views you may have on our proposals, guidance and the consultation generally.

Section 3: Objectives of our monitoring programme

We believe there are six main monitoring objectives that can be drawn from the Charities Act (Northern Ireland) 2008 and it is important that our monitoring programme and activities are developed to support these objectives. They are as follows.

1. Check for compliance with charity law.
2. Discover where there is misconduct, mismanagement and inappropriate use of charitable property and funds.
3. Encourage good practice.
4. Provide information about the charity sector.
5. Provide information on each charity.
6. Provide an up-to-date register of charities in Northern Ireland.

3.1 Check for compliance with charity law

Registered charities will have to submit an annual monitoring return and their accounts and reports to the Commission on an annual basis.

The monitoring programme will help us identify those charities that are complying with the regulations set out in the 2008 Act and those which are not. Charities with poor compliance may have this brought to their attention, but we aim to be constructive and proportionate in promoting compliance, particularly in the first few years.

3.2 Discover where there is misconduct, mismanagement and inappropriate use of charitable property and funds

The monitoring programme means that we will receive information from charities that may alert us to potential problems early on and we can work with charity trustees to help put things right. Up until now we have been able to act only where a concern has been raised about a charity or a particular issue has come to light, however, the operation of a monitoring programme enables us to identify areas for concern and instances where we may want to take a closer look.

3.3 Encourage good practice

We will include questions in our annual monitoring return that address potential risk areas where charities may be carrying out practices outside the norms of good governance. We hope this will remind trustees of their duties and prompt good practice in the sector.

3.4 Provide information about the charity sector

It is important that we know the overall size and shape of the sector we regulate and that we are able to provide this information and useful statistics to charities, the public, policy makers and other stakeholders. Obtaining key information from charities will help us make informed decisions when carrying out our monitoring activities and further developing our monitoring programme. The statistics we hold on the charity sector will enable us to identify the probable impact of changes in legislation in the future.

3.5 Provide information on each charity

The monitoring programme and online register will allow us to provide relevant and reliable information to stakeholders. Charities should be transparent and accountable and meet the legitimate information needs of their stakeholders. It is important that interested parties can easily obtain relevant and reliable information on a charity's financial position and performance, deployment of resources, organisational structure, policies, priorities, activities and achievements.

This information can also be used should there be any questions raised about a charity and will help our internal efficiency as a regulator. Our response times to concerns will improve as we will already hold much of the information needed when evaluating a concern.

3.6 Provide an up-to-date register of charities in Northern Ireland

Charities that are successfully registered will be placed on the official register of charities for Northern Ireland, which will be accessible online on our website www.charitycommissionni.org.uk. Until registration begins, the Commission deems charities to be organisations which have registered with Her Majesty's Revenue and Customs (HMRC) for charitable tax purposes. This "deemed list", as updated or replaced from time to time, can be viewed on our website. Some of the powers of the Commission apply to these organisations and members of the public can, for example, raise a confidential concern in relation to them. The registration process will eventually make this 'deemed list' null and void and our register will be the only point of reference for legitimate charities in Northern Ireland.

The monitoring programme will provide updated information to our register, ensuring it is a live record and will be the main source of information for the Commission and other stakeholders.

Section 4: Interim reporting requirements

At present, the Commission does not require charities to submit annual monitoring returns or accounts and reports. This will change after compulsory registration of charities begins later this year and a reporting programme is put in place.

Providing information to the Commission on an annual basis is known as 'annual reporting' and will consist of three main elements:

1. annual monitoring return
2. annual accounts
3. trustee annual report

All registered charities must provide information on their activities, governance and finances through an annual monitoring return form and submit their accounts and reports to the Commission for inspection on an annual basis. This will enable us to carry out our regulatory and monitoring work, and increase transparency and accountability of the charitable sector in Northern Ireland.

4.1 Annual monitoring return

The annual monitoring return will request information on a charity's activities, governances and finances. The Commission is responsible for making non statutory regulations that will set out the information requirements of the annual monitoring return.

The questions we propose to ask in each area are discussed further in section 5 and we are consulting on whether these questions are appropriate and reasonable for regulating the charity sector in Northern Ireland.

The annual monitoring return is a key component of the reporting programme and will form part of the interim reporting requirements and the full reporting programme. Once established we will regularly consult on the requirements within our annual monitoring return to ensure it remains a robust monitoring tool for the charity sector in Northern Ireland.

4.2 Annual accounts and trustee annual report

The Department for Social Development (DSD) is responsible for developing the full accounting and reporting regulations for Northern Ireland charities.

The regulations will prescribe the form and content requirements for charity accounts and the level of review or audit these charity accounts must have. They will also lay out the content requirements of the trustee annual report. These regulations are expected to come into effect on 1 January 2015.

Under the **interim** reporting requirements registered charities must submit their accounts and reports to the Commission, however, these accounts and reports can be submitted in **the format in which they are currently prepared**. Until the full accounting and reporting regulations come into effect newly registered charities are **not** required to prepare their accounts in a particular format, or have their accounts reviewed or audited under charity law. Charities that are limited companies, however, are obliged to follow the reporting requirements set out in company law.

This will change when the full accounting and reporting regulations are commenced. DSD in conjunction with the Charity Commission will consult further on accounting and reporting regulations during 2014.

4.3 Interim reporting arrangements

We intend to achieve our regulatory and monitoring objectives through an interim reporting programme, which will last until the full accounting and reporting regulations in Northern Ireland come into operation. The interim programme is centred on the ability to request information on a charity's governance, finances and activities via an annual monitoring return form to enable our regulatory work and monitoring activities.

Through the interim programme, registered charities will be asked to update their entry on the register of charities by:

- completing an **annual monitoring return**
- providing charity **accounts** and **reports** in the **format** they are **currently prepared**

4.4 Timescales and deadlines

4.4.1 When will the interim reporting requirements commence?

The interim reporting requirements are scheduled to go live for **registered** charities with accounting periods beginning on or after **1 April 2014**.

This means that charities on the register of charities must report on their **first full** financial period beginning on or after 1 April 2014. Charities registered before 1 April 2014 will not have to report to the Commission on accounting periods before this date. The obligation to report is not triggered until an organisation is placed on the register.

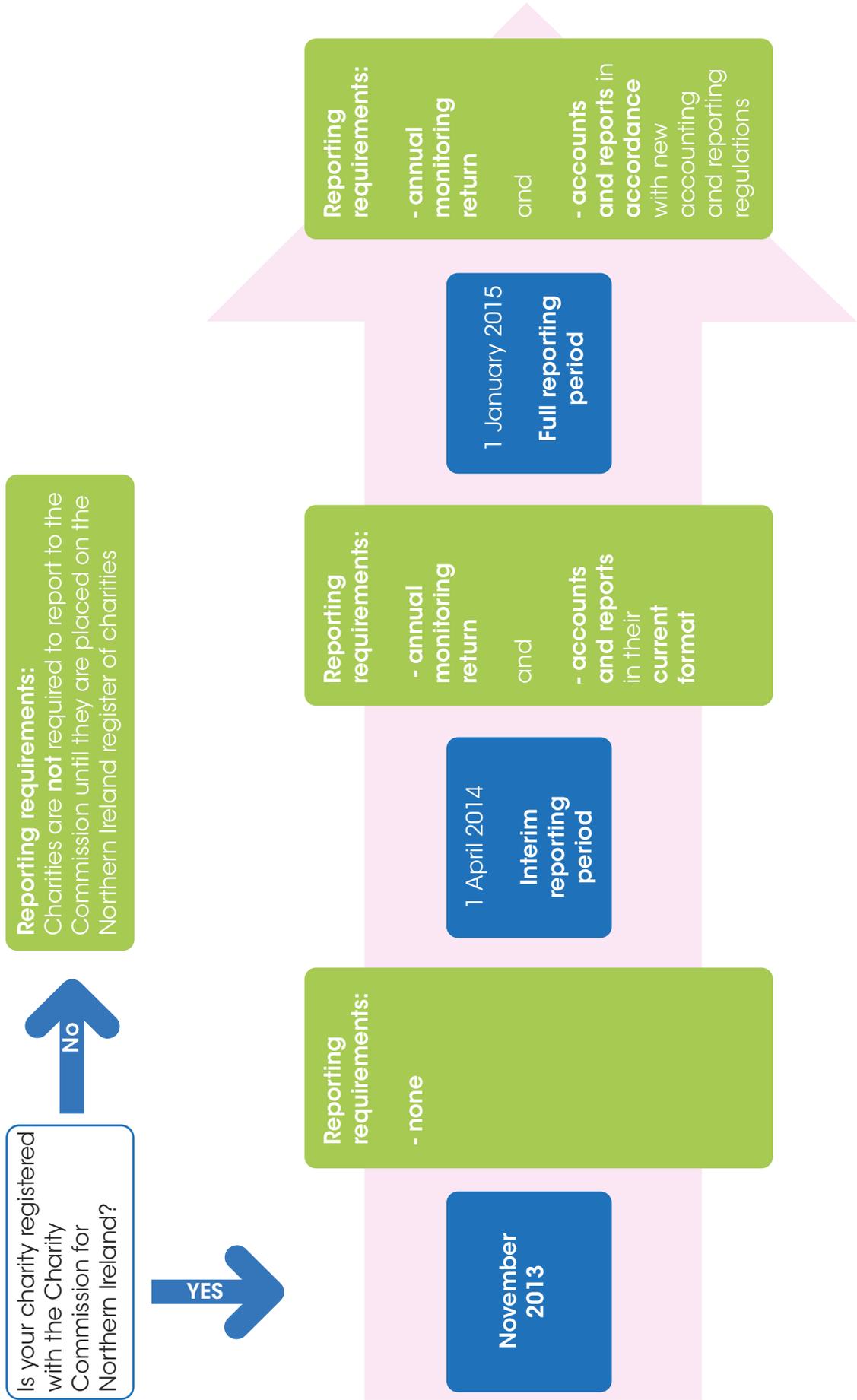
4.4.2 How long will the interim reporting requirements last?

The interim reporting requirements will take effect on 1 April 2014 and will last until secondary legislation on accounting and reporting regulations, made by the DSD, is commenced. At this point there will be a specified format for the annual accounts and trustees' annual report. The annual monitoring return will be a permanent requirement for all registered charities from 1 April 2014 onwards.

The full accounting and reporting regulations are expected to come into operation from 1 January 2015, therefore it is anticipated that the interim reporting requirements will only apply for registered charities with accounting periods beginning 1 April 2014 until 31 December 2014. In conjunction with the DSD we will consult further on the full accounting and reporting arrangements during 2014.

The timeline at **Table 1.1** illustrates the reporting requirements for registered charities during key periods.

Table 1.1 Timeline: Charity reporting requirements



4.4.3 What are the filing deadlines for annual reporting information?

Registered charities must complete and submit their annual monitoring return, accounts and reports to the Commission within ten months of the charity’s financial year end.

Examples of the relevant reporting periods and filing deadlines for registered charities have been laid out in Table 1.2

Table 1.2 Interim reporting requirements and filing deadlines

CHARITY	A	B	C
REGISTRATION DATE	15.12.13	25.4.14	16.3.14
FINANCIAL PERIOD END DATE	31 March	30 June	30 September
PERIOD OF ACCOUNT	12 months	12 months	12 months
REPORTING PERIOD*	31.3.2015	30.6.2015	30.9.2015
FILING DEADLINE**	31.1.2016	30.4.2016	31.7.2016

* First **full** accounting period after registration
** 10 months after the accounting period end

4.5 Early work and pre consultation

Our proposals have been developed based on the requirements set out in the Charities Act (Northern Ireland) 2008, our proposed monitoring objectives and from information gathered from a number of sources. This included working closely with other charity regulators, the Charity Commission for England and Wales (CCEW) and the Office of Scottish Charity Regulator (OSCR). We have also considered the recommendations in Lord Hodgson’s review of the Charities Act 2006, which covers England and Wales, given the parallels in the Northern Ireland legislation, and incorporated some of these recommendations in our annual monitoring return.

Learning from the experiences of other regulators and in assessing our own requirements, we have developed a monitoring programme with submission of accounts and reports and a system of annual monitoring returns at its core.

We have engaged with a range of stakeholders and experts in the charity sector in order to enhance our understanding of monitoring requirements from a user perspective, which has helped inform us of the questions that we should consider asking when drafting our annual monitoring return.

4.6 Proposals for annual monitoring return content

The questions we propose to ask in the annual monitoring return are focussed on charity activities, governance and finances. The annual monitoring return form provides a means of obtaining exactly the same information from each charity in Northern Ireland, concentrating on the main issues we are interested in and providing a quick, easy and relatively inexpensive way for us to update the online register. The Commission has been empowered to request such information from charities under section 70 of the Charities Act (Northern Ireland) 2008. A more detailed explanation of the content of the annual monitoring return form can be found in section 5.

4.7 Providing charity accounts and reports in the format they are currently prepared

Registered charities will **not** be required to prepare their accounts in accordance with a particular accounting framework or have their accounts audited or independently examined during the **interim** reporting period.

This will change when the full accounting and reporting regulations come into effect, which is expected to be 1 January 2015. At this stage registered charities must adhere to the form, content and external scrutiny requirements laid out in the legislation.

As part of our interim reporting requirements, registered charities must provide their accounts and reports in the format they currently prepare them. These accounts should relate to the period covered in the annual return.

There is a legal duty for charities to keep proper books of account with respect to the affairs of the charity. These records must be kept for at least seven years. They must also prepare consecutive statements of account which must consist of a receipts and payments or income and expenditure account. It is the accounts that your charity already prepare under this duty that we are asking for under the interim reporting requirements.

If charities are required to prepare audited or examined accounts and trustee reports under company law we will request these reports are submitted to the Commission also. There are currently no audit requirements for unincorporated charities in charity law; however, an unincorporated charity may be required to prepare audited accounts if it is stated in their governing documents or a condition of funding. This will change when the full charity accounting and reporting regulations come into effect.

4.7.1 Charity accounting and the Charities SORP

The Charities Statement of Recommended Practice (Charities SORP) on accounting and reporting applies to all charities in the UK and Ireland that prepare accounts on an accruals basis. It provides a comprehensive framework for charity accounts prepared on an accruals basis and enables charities to adopt a consistent interpretation of UK financial reporting standards (FRS) as well as account for those transactions that arise when undertaking charitable activities.

At present the Charities SORP is recommended best practice for unincorporated charities in Northern Ireland and is essential for charities that want to show a 'true and fair view' of their financial position and activities.

Charitable companies in the UK and Ireland must prepare their accounts on an accruals basis in accordance with the charities SORP. New UK accounting standards are due to come into effect on 1 January 2015 and these changes require a new SORP. Once approved the new SORP will take effect for financial years beginning on or after 1 January 2015.

Charities that prepare their accounts on a cash basis will be able to access a *Receipts and payments* toolkit from our website. This is a pro forma document designed to help charities prepare receipts and payments accounts.

Section 5: Content of the annual monitoring return form

This section sets out the questions we are proposing to ask in the annual monitoring return form, and explains why we want to ask them. A copy of our draft annual monitoring return form, including all proposed questions, is available for reference in Appendix 1.

The annual monitoring return will be an **online form** and registered charities will be able to access it through Online Services via the Commission's website www.charitycommissionni.org.uk. This portal system has been set up to allow registered charities to view their charity's details, make certain changes to the details and submit their annual monitoring return, accounts and reports to the Commission.

During the registration process charities will receive an email with their password for Online Services access. We would encourage all charities to ensure they keep this password secure, just as they would with a bank PIN.

The annual monitoring return will cover general and financial content and is based on a fair and proportionate approach whereby small charities are not required to provide as much information or detail as larger charities. Part A must be completed by all charities and Part B only by those charities with income in excess of £100,000. Part B is a Financial Section and will be voluntary until accounting and reporting regulations are in place, at which point it will become mandatory.

The first annual monitoring return will request some information that will not be asked in the years thereafter, for example, the requirement to provide charity accounts and reports in 'the format they are currently prepared' will be part of the interim arrangements only. Figures for the latest financial period and also for the previous period will be asked to ensure that the first financial entry on the register has comparables and is therefore more meaningful to the reader. From the second period onwards, only one period's figures will be required.

Equally public benefit reporting is a fundamental requirement for registered charities and should be included in the trustees' annual report. In the absence of regulations relating to the form and content of trustees' annual reports we intend to address this requirement in the annual monitoring return.

5.1 Part A: Charity information

Part A of the annual monitoring return must be completed by **all charities** regardless of the charity's income. The proposed questions are included in Appendix 1.

Some questions in Part A of the form will update details which will be already held on the register of charities, highlighting any changes from the time of registration in terms of: financial period; contact details; email; website; trustee details (new and current);

other trusteeships; charity classification; charity activities and bank details. For more information on registration please see our *Registering as a charity in Northern Ireland* guidance, which will be available on our website soon.

The additional question areas we propose to include in the annual monitoring return and an explanation of why we want to ask for this information, is discussed throughout the rest of this section.

5.1.1 Financial information, accounts and reports

Charities are required to submit their most recent set of accounts and reports in the format that they currently prepare them as part of the interim reporting programme. These may take the form of receipts & payments accounts or accruals accounts prepared in accordance with the charities SORP. If charities prepare a trustee report or have their accounts audited they will be asked to submit these reports also.

The accounts and reports (if applicable) should be attached as a PDF to the annual monitoring return and will be published to the online register.

Charities must let us know in their annual monitoring return the type of accounts they have submitted ie receipts & payments or accruals accounts, and must state if the accounts are consolidated. The name and address of the preparer, independent examiner or auditor of the accounts and, if the accounts have been audited, a statement as to whether the accounts have been qualified will also be required.

It is important we receive this information from registered charities to help us achieve our monitoring objectives and to increase transparency and accountability in the sector. It will also help our own internal efficiencies should this information be required by our enquiries team.

5.1.2 Total income and spending: latest financial period and previous period

Charities must provide information on their total income and total spending for the financial period they are reporting on. This will help us identify the profile of the charity sector in Northern Ireland and provide key information to interested parties. In the first year we will ask that this information is also entered for the previous financial year, so the first entry on the register of charities has comparables and is therefore more meaningful to the reader.

5.1.3 Public benefit reporting

Public benefit reporting is a fundamental requirement of registered charities and charities must state how their charitable activities during the year have furthered their charitable purposes for the public benefit. Public benefit reporting will form part of the trustees' annual report and the requirements and elements of this report will be detailed in the accounting and reporting regulations.

As part of the interim arrangements, and until we receive secondary accounting and reporting legislation, public benefit reporting will be included as a section in the annual monitoring return.

Equally trustees must declare that they have complied with their duty to have regard to our public benefit guidance when exercising any powers or duties to which the guidance is relevant. *The public benefit requirement* statutory guidance can be viewed on our website www.charitycommissionni.org.uk

5.1.4 Statement of capital items purchased during the year

If a registered charity has purchased capital items during the year and the cost of these fixed assets are above a certain threshold level, the charity must provide details of the items purchased.

The details we will ask for include:

- a classification of the fixed asset ie land & buildings, motor vehicles, plant & equipment etc
- a description of the asset, for example, storage unit, office building, van etc
- the intended use and nature of the asset, for example, operational, investment, project related etc.
- cost of the fixed asset purchase(s).

The answers to this question will help us and the public understand how charitable resources are used, particularly when purchasing valuable assets.

We do not want to burden charities unnecessarily so we are asking in our consultation for your views on the level that thresholds for fixed asset purchase detail should be set.

5.1.5 Area of operation and resources expended outside the UK

To allow the public, beneficiaries and potential funders to search the register of charities and find local charities in specific areas we will ask charities to tell us exactly where they operate. By 'area of operation' we mean the geographical area in which the charity applied its resources in the financial period covered by the annual monitoring return. It is important that the register accurately reflects the area(s) trustees have decided to focus the charity resources on for the time being. The area of operation may change from year to year and this can be reflected in the information provided in the annual monitoring return. We will also ask charities how much has been spent overseas during the year, which will inform interested parties on the level of activity outside the UK.

5.1.6 Gift Aid

We will ask charities if they have claimed Gift Aid during the year. This is a key area of interest for stakeholders and the public, and may in some circumstances indicate where trustees are not taking full advantage of the benefits available to the charity.

5.1.7 Other regulators/registrars

We understand that in some circumstances charities may be required to comply with the requirements of more than one regulator, for example charities may also be regulated by The Regulation and Quality Improvement Authority (RQIA). In other instances it may be mandatory for particular charities to register with another registrar, for example, charitable companies must also register with Companies House.

We are proposing that our annual monitoring return addresses this issue and we will ask charities to provide details about the other regulators and registrars that apply to them. This information will allow the Commission to work with other regulatory bodies to try to minimise the burden on charities reporting to more than one regulator or registrar. We believe that collecting this information also enhances transparency as well as demonstrating the accountability of charities in Northern Ireland. Furthermore, the information collected will be on display for the public to access via the online register of charities, allowing them to understand who they should contact regarding issues relating to the specific charity.

5.1.8 Employment and number of staff

The question on the number of employed staff identifies the commitments the charity has in terms of employment contracts. Staff numbers is an important indicator of scale. We are also interested in being able to provide information on how many people are employed in the charity sector in Northern Ireland.

5.1.9 Charity trustees

We intend to ask some key questions about charity trustees:

- **How many trustees does the charity currently have?** Charities with very small or very large numbers present governance challenges.
- **How many trustees are resident in Northern Ireland?** A low number may indicate a risk of insufficient control.
- **Have the trustees served as trustees for another charity during the year?** This will update information we have obtained from registration on other trusteeships.
- **How many trustees were paid a fee or a salary during the financial period in question?** This is an area of interest for many stakeholders and prompts further questioning in relation to payments with a focus on good governance principles. As a general rule trustees should not be paid for trusteeship.

- **Have there been transactions with trustees during the financial period in question?** This is an area of interest for many stakeholders and prompts further questioning in relation to transactions and charitable assets with a focus on good governance principles.

5.1.10 Payments and transactions with trustees

Most trustees will be unpaid and should not receive a private benefit from their connection with the charity. There are limited exceptions to this rule and the Charities Act (Northern Ireland) 2008 allows trustees to be paid in certain circumstances for providing services to the charity over and above their normal trustee duties if certain conditions are satisfied. Charity trustees are also entitled to claim out-of-pocket expenses while carrying out trustee business and no separate authority is needed for the payment of such expenses either in the charity's governing document or from us. There is no general power in charity law for trustee boards to pay trustees for carrying out general trustee duties.

Additionally, trustees should not benefit, either directly or indirectly, from the charity by, for instance, taking a lease of the charity's property, borrowing money from the charity or making contracts to do business with the charity unless certain conditions set out in the legislation are met.

We are proposing to include questions in the annual monitoring return around trustee payments and transactions with trustees. These questions concern the charity and any charity trustee or person connected to a charity trustee (a connected person). A connected person in relation to a charity means any persons falling into the following categories:

- a charity **trustee**
- a charity **donor**
- a **child, parent, grandchild, grandparent, brother, sister** of any **trustee** or **donor**
- an **officer, agent** or **employee** of the charity
- the **spouse** or **civil partner** of any person falling within headings (a) – (d)
- Any **person** carrying on **business in partnership** with anyone falling within the headings (a) – (e)
- an **institution** which is controlled:
 - by any person falling within headings (a) – (f), or
 - by two or more such persons taken together or
- a **body corporate** in which:
 - any connected persons falling within any of headings (a) – (g) has a substantial interest or
 - two or more such persons has a substantial interest.

A person(s) is thought to "control" an institution where they have power to influence decision making within that institution (g) above.

“Substantial interest” in a body corporate is considered where the person or institution in question holds more than one-fifth of the equity share capital or voting power (h) above.

For example, as part of the annual monitoring return you must tell us about a charity trustee purchasing an asset from the charity or a charity paying a firm for services such as professional advice where a charity trustee or connected person has a substantial interest in the firm.

This is an important section and issues surrounding trustees and connected persons payments and transactions have been highlighted in our investigatory work to date. The answers will help us to identify less straightforward transactions with trustees and connected persons that present a high risk to charitable assets and may occasionally (but not always) run counter to good governance principles.

These questions focus on governance and compliance with established principles.

5.1.11 Fundraising activities and membership of the Fundraising Standards Boards (FRSB)

We propose to ask charities if they have engaged in fundraising activities and whether they are a member of the Fundraising Standards Board (FRSB), the independent self-regulatory body for UK fundraising. The FRSB work with their member charities, suppliers and the wider charity sector to encourage commitment to, and compliance with, best practice in fundraising. Their aim is to ensure that charities are accountable for their fundraising as well as listen to and deal with the concerns of the public so people may give to charities with confidence. We believe the public may be interested in this information and it may provide comfort and reassurance when making donations, as well as providing useful information for us as a regulator.

5.2 Part B: Financial information

We propose that those charities that prepare their accounts in accordance with the charities SORP and have a gross income of £100,001 and above should complete Section B of the annual monitoring return.

This section will provide a detailed breakdown of the financial statements of the charity for the reporting period in question, based on the categories laid out in the charities SORP (see Appendix 1 the annual monitoring return).

Section **B** of the annual monitoring return will be **voluntary** during the **interim period only** and will become **compulsory** when the full **accounting and reporting regulations commence**.

The DSD have indicated they may consult on the form and content thresholds for charity accounts laid out in the 2008 Act, at a later date. If this happens, and as a result of the consultation the thresholds for accruals accounts change, the thresholds for Section B of the annual monitoring return will also change. We will consult on any changes to the monitoring return in this case.

We recommend charities prepare their accounts in accordance with the charities SORP and complete Section B of the annual monitoring return during the interim reporting period as a matter of good practice.

5.3 Declarations

As part of the charity's annual monitoring return, trustees must make several declarations confirming they have complied with their legal duties and responsibilities throughout the reporting period. The declarations in the annual monitoring return are summarised below.

5.3.1 Public benefit guidance

Trustees must declare that they have complied with their duty under charity law to have regard to our public benefit guidance when exercising any powers or duties to which the guidance is relevant. This declaration will be necessary under the interim reporting programme only. Charity trustees must make this declaration as part of their trustee annual report when the full accounting and reporting regulations are in place.

5.3.2 Serious incident reporting

As part of the charity's annual monitoring return, trustees must confirm that there are no serious incidents or other matters which they have failed to bring to the Commission's attention.

Serious incidents are mainly concerned with criminal or unlawful activity, or very serious incidents about a charity that may affect its funds, property, beneficiaries or reputation. Charity trustees should report serious incidents to the Commission **immediately** and should not wait until they submit their annual reports to notify us. Some incidents may not actually be criminal, but may suggest risks of potential criminal activity or other risks which, if they became reality, would cause serious harm to the charity. If you have any doubt on whether an incident is serious you should report it to us anyway. The Commission will further consult on serious incident reporting at a later date.

You should report the incident by emailing us at **concernsaboutcharities@charitycommissionni.org.uk** and provide as much detail as possible regarding the incident.

5.3.3 Vulnerable beneficiaries

Trustees must make a declaration confirming they have an appropriate policy in place for safeguarding vulnerable beneficiaries.

5.3.4 Final declaration

Finally, the person authorised to submit the annual return and accounts and reports must certify that the information they have provided in the form is correct to the best of their knowledge and has been brought to the attention of all the trustees. Authorised persons may be committing an offence if they give an answer they know to be untrue or misleading.

Section 6: The public register of charities

6.1 Online annual reporting

Registered charities must file annual reporting information with the Charity Commission for Northern Ireland through an online reporting process. This will keep each charity's entry on the Northern Ireland charity register up-to-date, and is free for all registered charities. The annual monitoring return is an online form and registered charities can access it through Online services via the Charity Commission for Northern Ireland's website www.charitycommissionni.org.uk. During the registration process charities will receive an email with their password for Online services access and we would encourage charities to keep this password safe and secure for future use.

The Online services portal system has been set up to allow registered charities to view their charity's details, make certain changes to these details and submit their annual monitoring return, accounts and reports. The charity accounts and reports should be attached to the monitoring return as a PDF document.

If a charity has specific accessibility requirements that have been identified during online registration, they should contact us to discuss their requirements for annual reporting.

6.2 Publishing to the register of charities

The register of charities will be accessible on our website and will be used and searched by many people interested or involved in the charity sector. By completing the annual monitoring return and providing accounts and reports, registered charities can tell potential donors, funders, volunteers and beneficiaries about their charity. The register will provide key information on how you can contact the charity, what it does, how it meets its aims, how much money it makes and spends, and where it operates.

Through early discussions with the Charity Commission, some funders in Northern Ireland have highlighted that it is their intention to use the register of charities as a key tool in the application process. This reinforces the importance of the register of charities to the sector in Northern Ireland and, in addition to their legal obligations, should further prompt charities to comply with their reporting requirements and keep their entry on the register accurate and up-to-date.

We intend to publish a significant proportion of the information we receive from charities through annual reporting, to the public (online) register of charities for Northern Ireland. The information we publish will be driven by the Freedom of

Information Act 2000, which gives members of the public the right to know about and request information we hold, and the Data Protection Act 1998, which regulates the use of personal data.

The information we intend to publish to the public register has been denoted by a **P** in the annual monitoring return (Appendix 1), and is summarised below:

- Charity name(s)
- Area of operation
- Charity classification
- Public benefit activities/reporting
- Charity contact details:
 - name
 - address
 - telephone number
 - email
- Charity website
- Trustee name(s)
- Other trusteeships
- Number of employees
- Financial period
- Type of accounts prepared
- Name of Auditor/Examiner of accounts
- Breakdown of income & expenditure
- Resources expended outside the UK
- Breakdown of assets & liabilities
- Capital items purchased during the year
- Gift Aid reclaimed
- Other regulators/registrar
- Trustee payments & transactions
- Fundraising details
- Accounts & reports (in PDF)

Please note only the trustees' names will appear on the public register, no other personal details, such as home addresses, will be published. In exceptional circumstances, for example where there are security risks, charity trustees may request that their name is not published. We will consider this on an individual, case-by-case basis.

Each charity's annual reporting deadline will clearly show on their entry on the register of charities. A 'documents received' or 'charity in default' banner will highlight the compliance status of each charity on the register. It is this banner that will allow stakeholders and interested parties to see if a charity has complied with their legal requirements to submit annual reporting documents on time.

Section 7: Responding to the consultation

Appendix 2 'Consultation response form' sets out the specific matters on which your views are sought. It also explains how and by when to submit your comments to the Commission.

This document is available on our website at www.charitycommissionni.org.uk

7.1 How will we treat the information provided in your response?

All information contained within the responses received during the consultation may be published or disclosed in accordance with the Freedom of Information Act 2000 and the Data Protection Act 1998. If you do not want the information you give in response to the consultation to be published, please tell us. You may need to provide supporting information as to why this information should be kept confidential, so that we can make an informed decision.

7.2 What happens after the consultation?

Following the completion of the consultation process we will produce a consultation report and a summary document, which will be available on our website. This will make it clear where and how we have taken into account the responses provided during the consultation process.

The feedback will be used to shape and finalise the interim reporting policy and the questions in our annual monitoring return form, and amend and update the interim reporting guidance. The updated interim reporting requirements guidance and the annual monitoring return will be launched early 2014.

Appendix 1: Annual monitoring return

This is an **ONLINE** form
and has been drafted for
illustrative purposes **only**



Annual monitoring return

Complete this form for financial years
beginning on or after 1 April 2014

ALL charities
Section A: MANDATORY

Income over £100,000
Section B: VOLUNTARY

Part A - Charity information

P Denotes information which will be published to the online register of charities

A1: Organisation name **P**

--

A1a: Any other names you are known by **P**

Please state any other names your charity is known by in the text box below. For example, The Northern Ireland Council for Voluntary Action is also known as 'NICVA'.

--

A2: Financial period **P**

Please enter the current financial year start and end date and the previous financial year end date

Financial year start	/	/
Financial year end	/	/
Previous financial year end	/	/

A3: Charity contact

The current contact details for your charity are pre-populated below from the register of charities.

- If the details are correct go to A4
- To amend individual contact details go to A3a
- To supply details of a new organisation as contact, go to A3b
- To amend organisation contact details go to A3b

P The display name, address and telephone number only for the charity contact will be published to the online register.

Your current contact details:

Title	
Personal names	
Family name	
Suffix	
Display name	
Address	
Date of birth	
Telephone	
Mobile	

A3a: New or amended individual contact

Use this section to give details of a new individual contact or provide amended details of an existing one.

Title	
Personal names	
Family name	
Suffix	
Display name	
Date of birth	
Address	
Postcode	
Telephone	
Mobile	

A3b: New or amended organisation contact

Use this section to give details of a new organisation as contact or provide amended details of an existing one.

Organisation	
Address	
Postcode	
Telephone	
Mobile	

A4: Email for Charity Commission use

Please give the email address we should use to contact the charity, for example when issuing a password for our Online services or for emailing reminders. It can be the same as the public email address in A5 below, or you can give a different address for Commission use only if you prefer.

A5: Email for public display **P**

This is the public address that will be displayed on the register of charities. This may be the same as the contact email address provided at A4.

A6: Charity website **P**

If the charity has its own website and we hold the address, a link will be available for the public to access this website from the charity's entry on the register of charities. You may also remove or amend the website details if they are incorrect.

A7: Corporate trustee

If your charity has a corporate trustee, the details we hold are pre-populated below.

- If these details are correct, go to A8
- If the corporate trustee details should be removed, please delete
- To make amendments, use A7a.
- To give details of a new corporate trustee, use A7a.

Corporate trustee name P	
Address	
Postcode	
Telephone	
Email	

A7a: New or amended corporate trustee

Use this section to give details of a new or amended corporate trustee.

Corporate trustee name P	
Address	
Postcode	
Telephone	
Email	

A8: Current trustees **P**

If the charity trustees are individuals, the details we hold are pre-populated below. If a trustee's details need to be removed completely, tick 'no longer trustee' box below each entry.

If details need amended, use the 'Amended details' box alongside each entry. To add a new or replacement trustee, go to A9.

The information you supply should reflect the trustee body at the time the form is completed, rather than at the financial year end date.

P Please note we will publish only the names of the trustees on the register. We will not make other details publicly available.

The table below is for illustrative purposes and additional trustees will be shown as applicable.

Current Trustee 1	
Current details	Amended details
	Title
	Personal names
	Family name
	Suffix
	Display name P
	Date of birth
	Address
	Postcode
	Telephone
	Email
No longer a trustee <input type="checkbox"/>	trustee is a chair of the charity <input type="checkbox"/>

A9: New individual trustees **P**

Enter the details of any current trustees who are not listed in A8. The information you supply should reflect the trustee body at the time the form is completed, rather than at the financial year end date.

The following information is required:

- Personal names
- Family name
- Date of birth
- Full address and postcode

Please note we need a trustee's home address, rather than a work or charity address. Trustees with an incomplete set of details will not be recorded on the register of charities. The details displayed on the register of charities will be a combination of title, personal names, family name and suffix.

P Please note that we publish only the names of trustees on the register. We do not make other personal details publicly available. Unless a dispensation is granted, the trustee's name will appear on the register of charities. For more information on dispensations please call the Charity commission on 028 3832 0220.

If you do not need to change the details of any trustees, go to **A10**.

The table below is for illustrative purposes and additional trustees will be shown as applicable.

New Trustee 1
New trustee 1
Title
Personal names
Family name
Suffix
Display name P
Date of birth
Address
Postcode
Telephone
Email
trustee is a chair of the charity <input type="checkbox"/>

A10: Number of trustees serving with the charity on the date this form is submitted

Please state the number of trustees serving with the charity on the date this form is submitted, not the financial year end.

--

A11: Number of trustees resident in Northern Ireland

Please state the number of trustees that normally reside in Northern Ireland.

--

A12: Area of operation P

Our records show your charity operates in the areas listed below.

A12a: Area of operation within Northern Ireland P

Please confirm the area your charity operates in.

If any of these entries no longer apply, please tick the relevant boxes to remove them.

throughout Northern Ireland or specific local council areas

A12b: Area of operation within the UK and Island of Ireland P

Our records show your charity operates in the areas listed below.

If any of these entries no longer apply, please tick the relevant boxes to remove them.

Northern Ireland Scotland England & Wales

or throughout the island of Ireland

A12c: Is your charity registered with another charity regulator or the Republic of Ireland Revenue Commissioners (Irish Revenue)?

Yes No

A12d: If yes please state your registered charity number or Irish revenue number below.

OSCR:	
CCEW:	
Irish Revenue:	

A12e: Area of operation outside the UK & Ireland **P**

Our records show your charity operates in the countries listed below.

If any of these entries no longer apply, please tick the relevant boxes to remove them.

If your charity operates in a country which is not listed below, go to **A12f**.

You must provide details of your expenditure in the countries in which you operate.

If you spent £1 - £10,000, tick the box provided.

If you spent more than £10,000 enter an exact or estimate figure in the 'Spending' box.

Countries	No longer operates In this country	Spent between £1 - £10,000	Spending £
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			

A12f: Add an area of operation outside the UK **P**

Country	Spent between £1 - £10,000	Spending
1.		
2.		
3.		

A12g: Total spend outside the UK during the year P

Spend £

A13: Charity Classification P

Our records of your charity classification are summarised in A13a - A13c.

A13a: What does your charity do? P

- 1. The prevention of relief of poverty
- 2. The advancement of education
- 3. The advancement of religion
- 4. The advancement of health or the saving of lives
- 5. The advancement of citizenship or community development
- 6. The advancement of the arts, culture heritage or science
- 7. The advancement of amateur sport
- 8. The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity
- 9. The advancement of environmental protection or improvement
- 10. The relief of those in need
- 11. The advancement of animal welfare
- 12. Any other charitable purpose

Are the purposes above correct?

Yes No

If you have answered 'No' above please contact the Commission.

If these details have changed and are no longer correct you must contact the Commission.

A13b: Who/what does your charity help? P

According to our records, your charity's beneficiaries are listed below. The selected categories should best describe who your charity is specifically set up to help. If these details have changed please amend as relevant, you must select at least one category.

- 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
- 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)

A13c: How does your charity operate? P

According to our records your charity operate in the categories listed below. If these details have changed please amend as relevant, you must select at least one category.

- Accommodation/housing
- Advice/advocacy/information
- Animal welfare
- 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

A14: Public benefit reporting **P**

In the text box below please provide a description of the activities carried out by the organisation during the year and explain how these activities have furthered its charitable purpose for the public benefit. Please see our *Public benefit requirement statutory guidance* for further information on demonstrating public benefit.

A14a: Public benefit guidance declaration

Please confirm that the charity trustees have complied with their duty under charity law to have regard to our public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Yes No

If you have answered no please explain why in the textbox below

A15: Charity's main bank/building society account

Printed below are the account details we currently hold for your charity. If the details are incorrect enter a complete set of correct details under 'Amended details'. If it is a building society account, we need the roll/reference number but not a sort code. Account details will not be made available to the public.

Current details	Amended details
Bank/building society name	
Sort code	
Bank account number/building society roll number	
Post office roll number	
Account name	

A16: Basis of financial statements

Please select the accounting basis on which the financial statements for this financial year were prepared.

Cash accounting

Accruals accounting

A17: Income and expenditure **P**

Enter below your charity's income and expenditure for the financial periods shown at A2. This will be the first full financial period after 1 April 2014 for the first annual monitoring return.

Current financial period

Income £

Expenditure £

Previous financial period

Income £

Expenditure £

A18: Are the figures provided at A17 from consolidated accounts? **P**

If the income and expenditure figures entered at A17 have been provided from consolidated or group accounts please indicate this below.

Yes No

A19: Preparer/Auditor/Independent Examiner of accounts

Please provide details below for the person or organisation that prepared or reviewed the charity accounts for the financial period that applies to this form.

A19a: Preparer of accounts P	
Title	
First Name	
Surname	or organisation name
Address	
Postcode	

A19b: Auditor (if applicable): P	
Title	
First Name	
Surname	or organisation name
Address	
Postcode	

A19c: Independent Examiner (if applicable): P	
Title	
First Name	
Surname	or organisation name
Address	
Postcode	

A20: Were the charity accounts Qualified?

This question only applies if your accounts were audited.

If so was the Audit report for the charity accounts qualified? Yes No

If you answered yes please provide details and reasons for qualification below.

--

A21: Capital items purchased during the year **P**

Please select the category of capital items purchased during the year, and provide a description of any items purchased, including its costs.

Category

'fixtures & fittings' 'land & buildings' 'plant & equipment' and 'other'

Description

--

Nature of use

--

Cost

--

A22: Gift Aid P

Please provide the total amount of Gift Aid claimed during the financial period.

A23: Other regulators/registrar P

Please provide details of any other regulator or registrar that your charity is registered with.

- The Regulation and Quality Improvement Authority (RQIA)
- Companies house
- The Health & Safety Executive (HSENI)
- The Education and Training Inspectorate (ETI)
- Housing Division, Department of Social Development
- Higher Education Funding Council for England (HEFCE)
- Department for Employment and Learning (DEL)
- Financial Conduct Authority (FCA)
- Other

If other please specify below

A24: Employed staff P

Does the charity employ staff

Yes No

A24a:

If you answered yes to A24 please state how many staff were employed during the year. This should be the average number of staff employed during the financial period. If your charity has part time workers and you have estimated the number of full time equivalent employees for the year please explain this in the text box below.

A25: How many trustees were paid a fee or salary by the charity or related body during the accounting period **P**

Number of trustees

A26: State the total amounts paid to trustees and connected persons during the accounting period: **P**

A26a:

Payment to trustees in settlement of out-of-pocket expenses incurred in any capacity

A26b:

Payment to trustees and connected persons for professional services provided to the charity

A26c:

Payment to trustees and connected persons for any other work done for the charity

A26d:

Payment to trustees and connected persons for any other reason

A26e:

If payments were made under A26b, c, or d, do the trustees have specific authority in the governing document to make these payments.

Yes No

If your answer is 'no' and payments have been made under A26b, c or d, please provide an explanation below

A26f:

At any time during the accounting period was the charity owed money by any trustee or connected person? If so please state the largest amount owed by an individual trustee or connected persons at that time.

Yes

No

If yes - how much

A27: Transactions with trustees P

Please state if there have been any transactions with trustees or connected persons during the year and enter the amount relating to the transaction as applicable.

Please note that property referred to is land or buildings, and assets such as vehicles and computers.

A27a: Total received for property sold to trustees or connected persons 'Yes' 'No' £

A27b: Total paid for property bought from trustees or connected persons 'Yes' 'No' £

A27c: If you answered Yes to A27a or A27b was the property advertised and sold on the open market? 'Yes' 'No'

If you answered No to A27c please provide an explanation in the text box below

A27d: Did the charity occupy any land or buildings belonging to the trustee during the year. If yes how much was paid by the charity in respect of it? 'Yes' 'No' £

A27e: Have any assets, including the use of land or building and motor vehicles been made available during the accounting period to one or more trustees. If yes, how much was paid by the trustees in respect of it? 'Yes' 'No' £

If you answered 'yes' to A27e please provide a written explanation below

A28: Other trusteeships **P**

Have any of the trustees served as trustees for another charity during the year

Yes

No

A29: Fundraising **P**

A29a: Did the charity engage in fundraising during the year

'Yes'

'No'

A29b: If yes, is the charity a member of the Fundraising Standards Board

'Yes'

'No'

Please attach your accounts and reports as a PDF document

Section B Financial Section of Annual Return – Voluntary information

B1 Breakdown of incoming resources **P**

B.1.1 Voluntary income – legacies/
Endowments received

B.1.2 Activities for generating funds

B.1.3 Investment Income

B.1.4 Incoming resources from charitable
activities

B.1.5 Other incoming resources

B.1.6 Total incoming resources

B2 Breakdown of resources expended **P**

B.2.1 Cost of generating voluntary income

B.2.2 Fundraising trading costs;

B.2.3 Investment management costs;

B.2.4 Cost of charitable activities –
grants to institutions

B.2.5 Governance costs

B.2.6 Other Resources Expended;

B.2.7 Total Resources Expended.

B3 Other recognised gains and losses **P**

B.3.1 Revaluation of Fixed Assets

B.3.2 Actuarial gains/losses on defined
benefit pension schemes

B.3.3 Gains/losses on investment Assets

B4 Assets & Liabilities **P**

B.4.1 Total Fixed Assets

B.4.2 Total Current Assets – investments
and cash

B.4.3 Creditors due within one year

B.4.4 Long term creditors and provisions

B.4.5 Pension fund assets/liabilities

B.4.6 Total net assets/liabilities

B.4.7 Total fixed assets (at start of year)

B.4.8 Endowment funds

B.4.9 Restricted funds

B.4.10 Unrestricted funds

B.4.10a Designated
funds

B.4.10b
General funds

B.4.11 Total Funds

B5 Additional information **P**

B.5.1 Support costs

B.5.2 Depreciation charge for year

B.5.3 Level of Reserves

B.6.4 Prior year adjustments

Declarations

You may be committing an offence if you give an answer you know to be untrue or misleading.

Serious Incident Reporting

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.

'Yes' 'No'

If you have answered No please provide an explanation below

Vulnerable Beneficiaries

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

'Yes' 'No'

If you have answered No please provide an explanation below

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.

Appendix 2: Consultation response form

How can you respond to this consultation?

During the consultation period there are a variety of ways you can respond and provide your comments on our proposals for interim reporting requirements:

1. Participate in one of the consultation events we have scheduled in autumn/winter 2013. The full schedule is available on the consultation page on our website www.charitycommissionni.org.uk
2. Complete the online consultation survey which can be accessed via the consultation page on our website.
3. Complete the consultation response form enclosed which can be downloaded from our website and returned by email to consult@charitycommissionni.org.uk or by post to the contact address at the end of this document.
4. Contact the Commission (by email, post, telephone) with your comments. You can find our contact details at the end of this document.

You can also keep updated on our consultation, and other Commission news, via our Twitter feed [@CharitycomNI](https://twitter.com/CharitycomNI) using [#NIcharities](https://twitter.com/CharitycomNI)

If you have any accessibility requirements, please do not hesitate to contact us.

Guidance for completing the consultation response form

For each question, please identify your answer by inserting an X in the selected box. Please insert only one X per question.

Please add additional comments in the spaces provided. **If your comments are in relation to specific questions in the annual monitoring return please include the number of the question in your response.**

Section 1: About you

1. Which of the following best describes your status?

Accountancy professional	Charity trustee	Charity employee	Charity volunteer	Legal professional	Member of the public	Other (please specify)

2. Please classify your charity by the income categories below if applicable

£0-£25,000	£25,001 - £100,000	£100,001-£250,000	£250,001-£500,000	£501k+

Section 2 Monitoring objectives

3. Do you think the objectives for our monitoring programme are reasonable?

Yes	No
<p>If you answered no please explain why</p>	

Section 3 Interim reporting requirements

4. Is it clear what information we will require from charities as part of the interim reporting programme?

Very clear	Clear	Neither clear nor unclear	Unclear	Very unclear

5. Do you understand the timescale and deadlines for the interim reporting requirements?

Yes	No
<p>If you answered no please explain why</p>	

6. Do you think our proposals for interim reporting are reasonable in the absence of the full accounting and reporting regulations?

Yes	No
<p>If you answered no please explain why</p>	

Section 4 annual monitoring return

7. Do you agree that the level of information that charities must provide in the annual monitoring return should be streamlined by level of gross income?

Yes	No
<p>If you answered no please explain why</p>	

8. Do you agree with the proposed gross income thresholds in the annual monitoring return - all charities must complete Section A and charities with income greater than £100,000 should complete Section B?

Yes (please go to Q10)	No
<p>If you answered no please explain why</p>	

9. If you have answered 'no' to Q8, please select from one of the gross income threshold level below or suggest a threshold, that you believe is more appropriate to base the level of questioning in the annual monitoring return upon. If you think there are particular questions in the annual monitoring return that should be asked to charities based on the income group they fall within, please list the relevant question numbers and explain your reasoning why.

£25,000 +	£250,000 +	£500,000 +	Other (Please insert proposed threshold)
<p>Please suggest the question numbers that should be asked at each threshold level</p>			

10. Do you agree with each of the proposed areas of questioning in the annual monitoring return?

Yes	No
If you answered no please state the question number and explain why	

11. Do you agree the Commission should ask charities for details of capital items they buy if the purchase is above a certain cost/expenditure threshold?

Yes	No
If you answered no please explain why and then go to Q13	

12. If you answered yes to Q11, please select a cost/capital expenditure threshold from the list below, or suggest a threshold, and explain your reasoning why.

£50,000	£100,000	£200,000	Other
<p>Please explain your reasoning below</p>			

13. Do you think there are additional areas/questions that we should ask in the annual monitoring return?

Yes	No
<p>If you answered yes please provide examples and your reasoning below</p>	

14. Please provide any other comments or suggestions relating to the consultation documents.

A large empty rectangular box intended for providing comments or suggestions.

Methods of consultation

We are always keen to make our consultation exercises more effective. We would therefore appreciate if you could give us some feedback on your experience of this consultation.

15. How would you rate the following?

	Excellent	Good	Average	Poor	Very poor
The range of ways to respond to this consultation					
The format of this consultation					
The consultation document					

16. What do you hope to achieve from this consultation?

17. Do you have any ideas for making our consultation processes more effective?

Acknowledgement

18. We would like to be able to acknowledge your valuable input. Would you be happy for us to do this?

Yes (please provide your contact details below)	No

19. Would you be happy for us to use and attribute quotations from your response, if appropriate?

Yes	No

20. Please provide your contact details below (optional).

Title	
Forename	
Surname	
Address	
Postcode	
Email address	

Thank you for your feedback and for contributing to our consultation on interim reporting requirements.

Following the completion of the consultation process we will produce a consultation report and a summary document, which will be available on our website. This will make it clear where and how we have taken into account the responses provided during the consultation process.

The feedback will be used to amend and update the interim reporting guidance, the annual monitoring return form and any supplementary guidance. The updated interim reporting requirements guidance and the annual monitoring return will be launched early 2014.

If you are unhappy with our service

The Charity Commission for Northern Ireland is committed to delivering a quality service at all times. However, we know that sometimes things can go wrong. If you are unhappy about any aspect of our service we would like to hear from you, and have a procedure that you can use. You will find further information on these processes on our website www.charitycommissionni.org.uk

Freedom of information and data protection

Data protection

Any information you give us will be held securely and in accordance with the rules on data protection. Your personal details will be treated as private and confidential and safeguarded, and will not be disclosed to anyone not connected to the Commission unless you have agreed to their release, or in certain circumstances where:

- we are legally obliged to do so
- it is necessary for the proper discharge of our statutory functions
- it is necessary to disclose this information in compliance with our function as regulator of charities where it is in the public interest to do so.

We will ensure that any disclosure made for this purpose is proportionate, considers your right to privacy and is dealt with fairly and lawfully in accordance with the Data Protection Principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of "personal data", which is essentially any information, whether kept in computer or paper files, about identifiable individuals. As a "data controller" under the Act, the Commission must comply with its requirements.

Freedom of information

The Freedom of Information Act 2000 gives members of the public the right to know about and request information that we hold. This includes information received from third parties.

If information is requested under the Freedom of Information Act we will release it, unless there are relevant exemptions. We may choose to consult with you first if this relates to your consultation or application. If you think that information you are providing may be exempt from release if requested please let us know.

Further information on our activities is available from:

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257 Lough Road
Lurgan
Craigavon
BT66 6NQ

www.charitycommissionni.org.uk

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