

Charity annual return questions 2023	Guidance Entry	Glossary Entry
Section: Financial period		
<p>You will be asked to confirm the charity's financial period.</p> <p>If the financial period end dates displayed are incorrect, you can change them in the Change the charity financial period service.</p>	<p>Your charity's financial period will normally be 12 months long but, in certain circumstances, it can be shorter or longer. For unincorporated charities, it can vary from 6 to 18 months. Different rules apply for charities that are companies.</p> <p>If the charity's financial period end date has changed and the period does not match that displayed, the trustees will need to update our records before the annual return and accounts can be submitted.</p>	
Section: Income and spending		
<p>You will be asked to enter the charity's gross income and spending in the financial period for this return in the boxes provided.</p> <p>Please round all figures to the nearest pound (do not enter decimal points or commas).</p>	<p>Income: This depends on the type of accounts that have been prepared:</p> <p>For accounts prepared on a receipts and payments basis:</p> <p>Gross income is the:</p> <ul style="list-style-type: none"> total receipts recorded in the statement of accounts minus any endowment received in the year, as this is unavailable for spending add any amount transferred from endowment funds into income funds during the year, as these are now available for spending minus loans received during the year minus proceeds from sale of fixed assets <p>Gross spending is:</p> <ul style="list-style-type: none"> total payments recorded in your statement of accounts <p>For accrual accounts:</p> <p>Gross income is:</p> <ul style="list-style-type: none"> total income recorded in the statement of financial activities, prepared in accordance with the Charities SoRP (FRS102) minus any endowment received in the year, as this is unavailable for spending add any amount transferred to income funds during the year from endowment funds as these funds are now available for spending <p>Gross spending is:</p> <ul style="list-style-type: none"> the total expenditure as shown in the Statement of Financial Activities (prepared in accordance with the Charities SORP (FRS102)) <p>Any gains on revaluation of fixed assets or gains on investments do not form part of 'gross income' for these purposes.</p>	<p>Gross income is a term defined in charity law and is used to determine the thresholds governing the requirements for accounts' scrutiny, the preparation of accruals accounts by non-company charities, submission of reports and accounts and any annual return to the charity regulator. For charities in England and Wales, this is as follows:</p> <p>Receipts and payments accounts are statements that summarise the movement of cash into and out of the charity during the financial year. In this context 'cash' includes cash equivalents, for example, bank and building society current and other cash accounts into which money is banked or used to make payments.</p> <p>Accruals accounts report the value of resources held by an organisation at the beginning and end of any accounting year and the movement of those resources between the two dates. They require the measurement and valuation of assets and liabilities. A clear understanding of the rules and conventions used by accountants is necessary for their preparation. Accruals accounts include all resources (compared with simply cash resources reported in receipts and payments accounts) and a report on movement of resources (in the Statement of Financial Activities) which must reconcile with a statement of opening and closing resources (the balance sheet).</p> <p>Spending is a cash term so excludes depreciation (reduction in the value of an asset over time), amortisation (the reduction over time of a loan or debt through regular payments) and impairment (the permanent reduction in value of an asset).</p> <p>Expenditure is an accruals term that includes non-cash items. Expenditure is the amount of a charity's resources that have been spent or otherwise used up in carrying out its activities. An expense results in either a decrease in a charity's assets or an increase in its liabilities. (SoRP para 7.1)</p> <p>Endowment funds are resources received by the charity that represents capital (typically cash or liquid assets being held or obtained for expenditures). A feature of endowment funds is that charity law requires the trustees to invest it or to retain and use it for the charity's purposes. The term endowment applies to permanent endowment, where the trustees have no power to convert it into income and apply it, and to expendable endowment where the trustees do have this power.</p>

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Section 1 Income		
1.1 Government Contracts		
How many contracts (other than grant agreements) did your charity receive from central government or a local authority during the financial period of this return?		<p>Contract income is income received by a charity under a legally binding contract, normally in exchange for the supply of goods or services. It does not include grant agreements.</p> <p>Central government means the United Kingdom Government or any part of it. This includes all government departments and executive agencies, including the NHS.</p> <p>A local authority means a county council, a district council, a London borough council or a parish council in England, and a county council, county borough council or community council in Wales.</p>
What was the total value of the contracts received from central government or a local authority during the financial period of this return?	<p>The amount that you get when you add together the value of all the contract income received by your charity from central government or local authorities during the financial period for this return.</p> <p>If your charity has a contract paid over multiple years, it is the portion of the total amount received during the financial period for this return.</p> <p>If you have received no contract income from central government or a local authority please enter zero.</p>	
1.2 Government Grants		
How many grants did your charity receive from central government or a local authority during the financial period of this return?		<p>Grant income means any voluntary income or transfer of property received by the charity from central government or a local authority. The voluntary income or transfer may be for the general purposes of the charity, or for a specific purpose. It may be unconditional or be subject to conditions which, if not satisfied by the charity, may lead to the grant property acquired with the aid of the grant or part of it being reclaimed by the grant-maker.</p> <p>Central government means the United Kingdom Government or any part of it. This includes all government departments and executive agencies, including the NHS.</p> <p>A local authority means a county council, a district council, a London borough council or a parish council in England, and a county council, county borough council or community council in Wales.</p>
What was the total value of the grants received from central government or a local authority during the financial period of this return?	<p>The amount that you get when you add together the value of all the grant income received by your charity from central government (including the NHS) and/or local authorities during the financial period for this return.</p> <p>If you have received no grant income from central government or local authorities, please enter zero.</p> <p>If your charity has a grant paid over multiple years, it is the portion of the total award received during the financial period for this return.</p>	

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1.3 Income Breakdown		
<p>What was the total value of income received during the financial period of this return from:</p> <ul style="list-style-type: none"> a) Donations and legacies b) Charitable activities c) Other trading activities d) Investments <p>Please round all figures to the nearest pound (do not enter decimal points or commas).</p>	<p>The information you need to complete this section will generally be found in the income section of your charity's Statement of Accounts.</p> <p>If you have received no income from one or more of these sources, please enter zero.</p> <p>Values within each of the four fields may not necessarily represent the Gross Income of the charity.</p> <p>Please enter values in pounds if the accounts have, for example, been prepared to the nearest thousand.</p>	<p>Donations and legacies means income generated from:</p> <ul style="list-style-type: none"> - Gifts and donations received or receivable including legacies - Any tax reclaimed on amounts received under gift aid - Grants that provide core funding or are of a general nature - Membership subscriptions and sponsorships where these are, in substance, donations - Gifts in kind and donated services and facilities. <p>Charitable activities means income from:</p> <ul style="list-style-type: none"> - Sale of goods or services as a charitable activity - Sale of goods made or services provided by the charity's beneficiaries - Letting of non-investment property in furtherance of the charity's objects - Grants specifically for the provision of goods or services as part of charitable services or services to beneficiaries (including performance-related grants) - Ancillary trades connected with the above. <p>Other trading activities means income from trading activities that specifically raise funds for the charity for example:</p> <ul style="list-style-type: none"> - Fundraising events such as jumble sales, firework displays and concerts - Sponsorships and social lotteries which are not pure donations - Shop income from selling donated goods and bought-in goods - Providing goods and services other than for the benefit of the charity's beneficiaries - Letting and licensing property held mainly for functional use but temporary surplus to requirements. <p>Income from investments means income from investment assets, including dividends, interest receivable and rent, but excludes realised and unrealised investment gains and losses.</p>
1.4 Donations		
<p>What was the value of your charity's single highest value donation received from a corporate donor during the financial period of this return?</p> <p>Please round all figures to the nearest pound (do not enter decimal points or commas).</p>	<p>If you have received no income from a corporate donor, please enter zero.</p>	<p>Corporate donor means a body corporate or for-profit institution that has made a donation to your charity. This should exclude income from professional or third-party fundraisers and commercial participators. Please see the Code of Fundraising Practice for definitions of these terms.</p>
<p>What was the value of your charity's single highest value donation received from an individual during the financial period of this return?</p> <p>Please round all figures to the nearest pound (do not enter decimal points or commas).</p>	<p>If you have received no income from an individual, please enter zero.</p>	<p>Individual donor means a single person donating to your charity.</p>

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<p>What was the value of your charity's single highest value donation received from a related party during the financial period of this return?</p> <p>Please round all figures to the nearest pound (do not enter decimal points or commas).</p>	<p>If you have received no income from a related party, please enter zero.</p>	<p>Related parties is a term used by the SORP (Statement of Recommended Practice) that combines the requirements of charity law, company law and the Financial Reporting Standard applicable in the UK and the Republic of Ireland. The term is used to identify those persons or entities that are closely connected to the reporting charity or its trustees.</p> <p>The following 'natural persons' are classed as related parties:</p> <ol style="list-style-type: none"> A. any charity trustee and custodian trustee of the charity B. a person who is the donor of any land to the charity (whether the gift was made on or after the establishment of the charity) and C. any person who is: <ol style="list-style-type: none"> 1. a child, parent, grandchild, grandparent, brother or sister of any such trustee (A) or donor (B) of land 2. an officer, agent, or a member of the key management personnel of the charity 3. the spouse or civil partner of any of the above persons (A, B, C1 and C2) 4. carrying on business in partnership with any of the above persons (A, B, C1, C2 and C3) 5. a person, or a close member of that person's family, who has control or joint control over the reporting charity 6. a person, or a close member of that person's family, who has significant influence over the reporting charity <p>Close member of a person's family means:</p> <ol style="list-style-type: none"> a. that person's children or spouse b. the children, stepchildren or illegitimate children of that person's spouse or domestic partner c. dependants of that person and d. that person's domestic partner who lives with them as husband or wife or in an equivalent same-sex relationship <p>Related parties also include the following entities, which are not 'natural persons', if any of the following conditions apply:</p> <ul style="list-style-type: none"> • the entity and the reporting charity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others) • one entity is an associate or joint venture of the other entity (or a member of the group in which the other entity is the parent or a member) • both entities are joint ventures of the same third entity • one entity is a joint venture of a third entity and the other entity is an associate of the third entity • the entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity • the reporting charity provides/receives key management personnel services to/from the entity • an entity that is controlled or jointly controlled by a person, or two or more persons, identified in A, B or C • an entity in which a person, or two or more such persons, identified in A, B or C, taken together, have a substantial interest or significant influence over the entity

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		<ul style="list-style-type: none"> one entity is an associate or joint venture of the other entity (or a member of the group) <p>A charity is not necessarily related to another charity simply because a particular person happens to be a trustee of both. It will only be 'related' if the relationship means that one charity, in furthering its charitable aims, is under the direction or control of the trustees of another charity.</p>
Section 2 Spend		
2.1 Grant making		
Is grant making the main way your charity carries out its purposes?	Many charities make grants to individuals or to organisations as a way of carrying out their charitable purposes. For some this will be a very small part of their activities, whilst for others it will be the main way they carry out their charitable purposes. Please only answer Yes to this question if making grants is the main way that your charity carries out its purposes.	
<p>In the financial period of this return, what value of grants were made to:</p> <ol style="list-style-type: none"> Individuals Other charities Other organisations that are not charities <p>Please round all figures to the nearest pound (do not enter decimal points or commas).</p> <p>Are any of the grant recipients above related parties?</p>	<p>In answering this question, please calculate the total value of grants made to each type of recipient.</p> <p>Please enter values in pounds if the accounts have, for example, been prepared to the nearest thousand.</p>	<p>An individual means a single person in receipt of a grant from the charity.</p> <p>Other Charities means both registered and unregistered charities in receipt of a grant from the charity.</p> <p>Other organisation that is not a charity means any non-charitable organisation in receipt of a grant from the charity. This could include Community Interest Companies, Community Benefit Societies, or community amateur sports clubs.</p> <p>Related parties is a term used by the SORP (Statement of Recommended Practice) that combines the requirements of charity law, company law and the Financial Reporting Standard applicable in the UK and the Republic of Ireland. The term is used to identify those persons or entities that are closely connected to the reporting charity or its trustees.</p> <p>The following 'natural persons' are classed as related parties:</p> <ol style="list-style-type: none"> any charity trustee and custodian trustee of the charity a person who is the donor of any land to the charity (whether the gift was made on or after the establishment of the charity) and any person who is: <ol style="list-style-type: none"> a child, parent, grandchild, grandparent, brother or sister of any such trustee (A) or donor (B) of land an officer, agent, or a member of the key management personnel of the charity the spouse or civil partner of any of the above persons (A, B, C1 and C2) carrying on business in partnership with any of the above persons (A, B, C1, C2 and C3) a person, or a close member of that person's family, who has control or joint control over the reporting charity a person, or a close member of that person's family, who has significant influence over the reporting charity <p>Close member of a person's family means:</p>

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		<p>a. that person's children or spouse b. the children, stepchildren or illegitimate children of that person's spouse or domestic partner c. dependants of that person and d. that person's domestic partner who lives with them as husband or wife or in an equivalent same-sex relationship</p> <p>Related parties also include the following entities, which are not 'natural persons', if any of the following conditions apply:</p> <ul style="list-style-type: none"> the entity and the reporting charity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others) one entity is an associate or joint venture of the other entity (or a member of the group in which the other entity is the parent or a member) both entities are joint ventures of the same third entity one entity is a joint venture of a third entity and the other entity is an associate of the third entity the entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity the reporting charity provides/receives key management personnel services to/from the entity an entity that is controlled or jointly controlled by a person, or two or more persons, identified in A, B or C an entity in which a person, or two or more such persons, identified in A, B or C, taken together, have a substantial interest or significant influence over the entity one entity is an associate or joint venture of the other entity (or a member of the group) <p>A charity is not necessarily related to another charity simply because a particular person happens to be a trustee of both. It will only be 'related' if the relationship means that one charity, in furthering its charitable aims, is under the direction or control of the trustees of another charity.</p>
2.2 Trustee payments		
<p>Excluding out of pocket expenses, for what were any of the trustees paid during the financial period of this return?</p> <p>a. paid for being a trustee b. paid for a role within any of the charity's trading subsidiaries or connected organisations c. paid for providing goods and/or services to the charity or any of its trading subsidiaries or connected organisations</p>	<p>Information on trustee payments should be included in your charity's annual accounts. This does not include payment for out of pocket expenses. If your charity prepares accruals accounts, this information can be found in the notes section as required by the Charities SoRP (FRS102).</p>	<p>Out of Pocket Expenses means legitimate expenses trustees are entitled to claim while engaged on trustee business, for example the reasonable cost of travelling to trustee meetings. For more information, see Trustee expenses and payments (CC11) - GOV.UK (www.gov.uk).</p> <p>Connected Organisation: Businesses in which a trustee or a family member of a trustee has a substantial interest, i.e., holds at least 20% of the shareholding or voting rights.</p>

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d. None of the above e. Trustees have not been paid		
Did any of the trustees resign and take up employment with your charity in the financial period of this return?		
Section 3 Activities outside of the United Kingdom		
3.1 Income received from outside of the United Kingdom		
Did your charity receive income from outside of the United Kingdom in the financial period of this return?	This should include all types of income received from a country/countries outside of the United Kingdom. When attributing income to a country this should relate to the transactional source of the income, as opposed to the residence of the donor.	
If you answer 'Yes', you will be presented with a table of countries. Select countries the charity received income from or select 'Unknown/don't know if applicable'. Then answer the following questions.		
For each country, what was the value of income received from: <ul style="list-style-type: none"> a. Governments or quasi government bodies outside of the United Kingdom (including European Union) b. Charities, Non-Government Organisations or Not for Profits outside of the United Kingdom c. Private Companies outside of the United Kingdom d. Individual donors resident outside of the United Kingdom e. Unknown <p>Please round all figures to the nearest £100 (do not enter decimal points or commas).</p>	<p>Note on investment income</p> <p>To answer this question, you will also need to consider income derived from any investments your charity holds. The category under which investment income falls depends on the nature of the income. For example, if it represents interest on a non-United Kingdom government bond, it will fall within the "Governments or quasi government bodies outside of the United Kingdom" category.</p> <p>If the income comes from a dividend paid by a non-United Kingdom private company, it will fall within the "Private Companies outside of the United Kingdom" category.</p>	<p>Governments or quasi government bodies outside of the United Kingdom includes the governments of any countries outside the United Kingdom and quasi government bodies outside the United Kingdom (for example directly from a foreign government or from a state controlled charitable grant maker).</p> <p>Charities, Non-Government Organisations or Not for Profits outside of the United Kingdom includes not for profit organisations, non-governmental organisations and charities established or incorporated outside of the United Kingdom (for example a grant making charity, community group or religious institution).</p> <p>Not-for-profit organisations (NPOs), include non-governmental organisations (NGOs), located outside of the United Kingdom and which operates independently of government for the benefit of certain people or a class of people. NGOs may also be charities and may include foundations, fundraising committees, public interest bodies and public benevolent institutions.</p> <p>Private Companies outside of the United Kingdom includes companies registered outside of the United Kingdom, which are not part of a government or a charity, NPO or NGO.</p> <p>Individual donors resident outside of the United Kingdom means an individual whose primary home address is outside the United Kingdom. For example, direct donations or grants from any individual resident outside of the United Kingdom, or school fees or memberships.</p>

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		<p>Unknown / Do not know includes unknown income sources outside the United Kingdom or donations that have been made via online platforms where a location source cannot be determined such as via PayPal, Facebook Giving, Benevity or Just Giving.</p>
<p>How was income from outside of the United Kingdom received by your charity in the financial period of this return? (Tick all that apply)</p> <ul style="list-style-type: none"> a. Informal Value Transfer Systems or IVTS b. Money Service Businesses (MSBs) c. Businesses authorised to provide 'Payment services' d. Cash couriers e. Cryptocurrency f. Other 	<p>This question focusses on income coming from outside of the United Kingdom via methods other than through the regulated banking system.</p>	<p>Informal Value Transfer Systems or IVTS means a method of moving money, generally to another country, usually without it entering the formal banking system. These are operated by IVTS agents.</p> <p>Money Service Businesses (MSBs) are businesses that exchange currencies transmit money or cash cheques for their customers.</p> <p>Businesses authorised to provide 'Payment services' are services, provided by financial firms, which allow a person or organisation to transfer funds to another person or organisation (or make a payment), usually electronically. They may be internet-based allowing online transactions or may allow payments facilitated by the use of mobile phones.</p> <p>Cash couriers are persons who physically transport currency on their person or in accompanying luggage, often from one jurisdiction to another.</p> <p>Cryptocurrency means a privately issued digital currency, for example Bitcoin, Ether and XRP, that is not issued by a central bank. Cryptocurrencies operate by using a type of distributed ledger technology (DLT), such as blockchain.</p> <p>Other means any other method by which money was transferred outside of the regulated banking sector.</p>
<p>3.2 Delivering charitable activities outside of the United Kingdom</p>		
<p>Did your charity deliver charitable activities outside of the United Kingdom in the financial period of this return?</p>	<p>When answering this question please consider any charitable activities that have been delivered outside of the United Kingdom in support of the charity's charitable objectives. Charitable activities may include direct service provision or providing funding or grants to partners or third parties to deliver services on the charity's behalf.</p> <p>For example: A charity may be based and deliver services in Hertfordshire as well as running a programme that delivers aid to Ukraine. This charity would report delivering charitable activities in Ukraine in the financial period relating to this return.</p> <p>A charity may provide funding / grants to an organisation to spend on delivering charitable activities on their behalf – such as funding given to an overseas charity or NGO for the purposes of building a school in Yemen. This charity would report delivering charitable activities in Yemen in the financial period relating to this return.</p>	

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	Charitable activities would not include any supporting activities to enable charitable activities to be delivered. For example, if a charity was only undertaking administrative activities such as booking travel to a region outside the United Kingdom.	
<p>If you answer 'Yes', you will see a table of countries. Select the countries in which your charity delivered charitable activities (including via partners or third parties).</p>		
<p>Does your charity have formal written agreements in place with any partners delivering charitable activities on its behalf outside of the United Kingdom?</p>	<p>The Charity Commission advises that it is good practice for a charity to formalise any agreements with partners or third parties delivering charitable services on a charity's behalf in writing.</p> <p>Where relevant, the charity is asked to confirm that it has written agreements in place with all partners by answering yes to the question. Where some written agreements are in place but not in all cases your charity should answer 'in part'.</p> <p>In answering this question, you should consider only those partners or third parties who have actively delivered services on your charity's behalf in the financial year relating to this return. For example, if your charity has an ongoing relationship with a partner outside of the United Kingdom but has not funded or had services delivered by this partner in the financial period for this return, then that partner can be discounted when answering the question.</p>	<p>A formal written agreement will usually be in the form of a binding legal contract setting out the nature of the relationship and the respective roles and responsibilities. Further guidance on written agreements with partners outside of the United Kingdom and a template agreement can be found on GOV.UK.</p> <p>Partner or third party means, in the context of this question, an organisation or entity based outside the United Kingdom that delivers charitable services on behalf of a charity, often through funding or grants provided by the charity.</p>
<p>3.3 Spending outside of the United Kingdom</p>		
<p>Did your charity spend funds outside of the United Kingdom in the financial period of this return?</p> <p>If you answer 'Yes', you will see a table of countries. Select the countries in which your charity spent funds (including via partners or third parties) and record the total spend by country to the nearest £100.</p>	<p>When answering this question, you should consider the country where the money was spent.</p> <p>For example: A charity that provides grants to individuals displaced by the war in Ukraine, who are currently resident in Poland has spent funds in Poland rather than Ukraine.</p>	<p>Overseas spend relates to cash applied on a project or programme outside the United Kingdom (whether applied directly or otherwise, e.g., via a third party) and should not include any non-cash adjustments for example, depreciation of an asset.</p>
<p>How much money did your charity send in total outside of the United Kingdom using a method other than the regulated banking system in the financial period of this return?</p> <p>Please round all figures to the nearest £100 (do not enter decimal points or commas).</p>		<p>The United Kingdom regulated banking system means authorised banks or other regulated financial institutions such as building societies that are regulated by the Financial Conduct Authority.</p> <p>For further information regarding the moving of funds please see chapter 4 of the Commission's Compliance Toolkit.</p>
<p>How was money transferred outside of the United Kingdom by your charity in the financial period of this return?</p> <p>(Tick all that apply)</p>		<p>Informal Value Transfer Systems or IVTS means a method of moving money, generally to another country, usually without it entering the formal banking system. These are operated by IVTS agents.</p>

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<ul style="list-style-type: none"> a) Informal Value Transfer Systems or IVTS b) Money Service Businesses (MSBs) c) Businesses authorised to provide 'Payment services' d) Cash couriers e) Cryptocurrency f) Other 		<p>Money Service Businesses (MSBs) are businesses that exchange currencies transmit money or cash cheques for their customers.</p> <p>Businesses authorised to provide 'Payment services' are services, provided by financial firms, which allow a person or organisation to transfer funds to another person or organisation (or make a payment), usually electronically. They may be internet-based allowing online transactions or may allow payments facilitated by the use of mobile phones.</p> <p>Cash couriers are persons who physically transport currency on their person or in accompanying luggage, often from one jurisdiction to another.</p> <p>Cryptocurrency means a privately issued digital currency, for example Bitcoin, Ether and XRP, that is not issued by a central bank. Cryptocurrencies operate by using a type of distributed ledger technology (DLT), such as blockchain.</p> <p>Other means any other method by which money was transferred outside of the regulated banking sector.</p>
Section 4 Trading subsidiaries		
Does your charity have any trading subsidiaries?		<p>Trading subsidiary means any non-charitable trading company owned by a charity or charities to carry on a trade on behalf of the charity (or charities), for example a charity shop. Trading subsidiary includes a company which is wholly owned by more than one charity, even if it is not technically a subsidiary of any of the charities which own it.</p>
<p>If you answer 'Yes', you will be asked:</p> <p>Have any of the charity's trading subsidiaries dissolved during the financial period of this return?</p>		<p>A trading subsidiary may be dissolved where the company is dormant, no longer trading, or the charity trustees do not consider operating the trading subsidiary to be in the charity's best interests. Once the trading subsidiary is dissolved, it no longer exists as a legal entity.</p>
How many trustees of your charity are also directors of the trading subsidiary or subsidiaries at the date of this return?	If no trustees of the charity have been appointed as directors of one or more of the charity's trading subsidiaries, please enter zero.	
Section 5 Charity addresses and property		
Section 5.1 Charity addresses		
<p>The charity will be provided with their contact address drawn from the Register of Charities and be asked</p> <p>Are the contact details displayed from the Register of Charities, correct?</p>		<p>A contact address is the postal address to which correspondence to the charity should be sent.</p>

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<p>If the charity enters no</p> <p>Please enter your charity's contact address</p>		
<p>Is this the same address that you use as your charity's administrative headquarters?</p>		<p>A charity's administrative headquarters means the location used for administrative purposes such as an office. This may be the same location as the charity's contact address.</p>
<p>If the charity enters no</p> <p>Please enter the address of your charity's administrative headquarters</p>		
<p>Section 5.2 Property</p>		
<p>Were any of your charity's properties held by holding or custodian trustees on behalf of your charity (excluding the Official Custodian) during the financial period of this return?</p>	<p>This question should only be answered by unincorporated charities i.e., unincorporated associations or trusts.</p>	<p>Custodian trustee is a corporation appointed by an unincorporated charity to hold property for a charity. Custodian trustees must act on the lawful instructions of charity trustees.</p> <p>Holding trustees are individuals appointed by unincorporated charities to hold property for a charity. Holding trustees must act on the lawful instructions of the charity trustees and in accordance with any provisions in the governing document.</p> <p>The Official Custodian is a corporation created by statute to hold land on behalf of charities. In practice they are a member of the Charity Commission's staff who is appointed to this role.</p>
<p>Section 6 Structure and membership</p>		
<p>Is your charity part of a wider group structure with a parent body and subsidiary bodies?</p>		<p>Parent Charity means a central coordinating charity sitting above one or more subsidiary charities.</p> <p>Subsidiary charity is usually a smaller charity linked in a wider structure to a parent charity. A subsidiary charity is different to a trading subsidiary.</p>
<p>Other than trustees, does your charity have members who are entitled to vote under the charity's governing document?</p>	<p>Some charities have a wider membership who may have rights to vote on certain decisions. Your charity's governing document will set out whether your charity has a wider membership other than your charity's trustees, and whether the wider membership has voting rights. Voting rights can include the right to vote to appoint trustees, or on issues of a charity's governance.</p> <p>For example:</p> <ul style="list-style-type: none"> - charities set up as association Charitable Incorporated Organisation (CIOs) have charity trustees as well as a wider membership who can vote. - Charities set up as foundation CIOs only have trustees and do not have a wider membership. 	<p>Governing document is a legal document that sets out the charity's purposes and how the charity is run. It is usually in the form of a constitution, memorandum and articles of association, or a trust deed or a will.</p>
<p>Section 7 Employees and volunteers</p>		
<p>7.1 Employees</p>		

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<p>At the end of the financial period of this return, how many:</p> <ul style="list-style-type: none"> a. People were permanently employed by your charity b. People were on fixed-term contracts with your charity c. Self-employed people were working for your charity <p>How many of the people above work on behalf of your charity outside of the United Kingdom?</p>	<p>Charities who prepare accruals accounts are required to provide average headcount information within the notes to the accounts as required by the Charities SoRP (FRS102). To answer this question, you are asked to provide the number of people working for your charity under each type of employment status <i>at the end of the financial period</i> for this return both within and outside of the United Kingdom.</p> <p>Do not include any staff that are employed by any third parties or as part of contractual arrangements with other organisations. For example: do not include any of your charity's staff who have been seconded to another employer and who are receiving payment and employment benefits from that employer for the duration of that contract.</p>	<p>Employed by your charity means a person who works under an employment contract with your charity with employment rights. For more information, check government guidance on employment status.</p> <p>A fixed-term contract means an employee of your charity with an employment contract that ends on a particular date, or on completion of a specific task, e.g. a project. For more information, check government guidance on fixed term contracts.</p> <p>Self-employed means a person who runs a business for themselves who is not paid through PAYE and does not have the rights and responsibilities of an employee. For more information, check government guidance on self-employment.</p>
<p>What was the total amount spent on employee payroll during the financial period of this return?</p> <p>Please round all figures to the nearest pound (do not enter decimal points or commas).</p>	<p>Please provide the total amount spent on employee payroll during the financial period covered by this return. This should include any amounts spent in relation to staff who were employed during the period. For example, include amounts spent on employee payroll for members of staff who left employment of the charity during the financial period for this return or employees on career breaks.</p> <p>Charities who prepare accruals accounts must provide details of their total staff costs and employment benefits for the reporting period as required by the Charities SoRP (FRS102).</p>	<p>Employee payroll means all forms of consideration paid by the charity in exchange for services rendered by its employees. It includes all remuneration, salary, benefits, profit-sharing and bonuses, employer's pension contributions and any termination payment made.</p> <p>For charities with employee members of a defined benefit pension scheme, employee benefits include the change in the net defined liability arising from employee service rendered during the reporting period and the cost of plan introductions, benefit changes, curtailments and settlements.</p>
<p>Did any of your charity's employees receive total employment benefits of £60,000 or more in the financial period of this return?</p>		<p>Employee benefits means all forms of consideration paid by the charity in exchange for services rendered by an employee. It includes all remuneration, salary, benefits, profit-sharing and bonuses, and any termination payment made.</p> <p>This should not include any employer's pension contributions. Charities who prepare accruals accounts must provide the number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within each band of £10,000 from £60,000 upwards as required by the Charities SoRP(FRS102).</p>
<p>If you answer 'Yes', you will be asked: Enter the number of employees for each of the following salary bands:</p> <ul style="list-style-type: none"> a. £60,000 to £70,000 b. £70,001 to £80,000 c. £80,001 to £90,000 d. £90,001 to £100,000 e. £100,001 to £110,000 f. £110,001 to £120,000 g. £120,001 to £130,000 h. £130,001 to £140,000 i. £140,001 to £150,000 j. £150,001 to £200,000 k. £200,001 to £250,000 l. £250,001 to £300,000 m. £300,001 to £350,000 n. £350,001 to £400,000 o. £400,001 to £450,000 p. £450,001 to £500,000 		<p>Employee benefits means all forms of consideration paid by the charity in exchange for services rendered by an employee. It includes all remuneration, salary, benefits, profit-sharing and bonuses, and any termination payment made.</p> <p>This should not include any employer's pension contributions. Charities who prepare accruals accounts must provide the number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within each band of £10,000 from £60,000 upwards as required by the Charities SoRP(FRS102).</p>

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q. Over £500,000		
<p>What was the value of the total employee benefits (including salary) provided by your charity to its highest paid employee in the financial period of this return?</p> <p>Please round all figures to the nearest pound (do not enter decimal points or commas).</p>		<p>Employee benefits means all forms of consideration paid by the charity in exchange for services rendered by an employee. It includes all remuneration, salary, benefits, profit-sharing and bonuses, and any termination payment made.</p> <p>This should not include any employer's pension contributions. Charities who prepare accruals accounts must provide the number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within each band of £10,000 from £60,000 upwards as required by the Charities SoRP(FRS102).</p>
7.2 Volunteers		
<p>Excluding trustees, please provide an estimate of the number of volunteers who carried out charitable activities on behalf of your charity in the United Kingdom during the financial period of this return?</p>	<p>In answering this question, you should consider any volunteers who have been active in carrying out charitable activities on behalf of your charity during the financial period relating to this return.</p>	<p>A volunteer means a person who carries out charitable activities for your charity without being paid for their time.</p> <p>Active means having worked for the charity during the financial period relating to this return, as opposed to a volunteer who the charity may call on from time-to-time but have not done so during this period.</p>
Section 8 Governance		
<p>Which of the following policies and procedures did your charity have in place at the end of the financial period of this annual return?</p> <p>(Tick all that apply)</p> <p>a. Internal charity financial controls policy and procedures</p> <p>b. Safeguarding policy and procedures</p> <p>c. Financial reserves policy and procedures</p> <p>d. Complaint's policy and procedures</p> <p>e. Serious incident reporting policy and procedures</p> <p>f. Internal risk management policy and procedures</p> <p>g. Trustee expenses policy and procedures</p> <p>h. Trustee conflicts of interest policy and procedures</p> <p>i. Investing charity funds policy and procedures</p> <p>j. Campaigns and political activity policy and procedures</p> <p>k. Bullying and harassment policy and procedures</p> <p>l. Social media policy and procedures</p> <p>m. Engaging external speakers at charity events policy and procedures.</p>	<p>The policies and procedures appropriate for your charity will vary depending on the size, nature and activities of your charity.</p> <p>Some of these policies and procedures are ones which the Charity Commission expects most charities to have:</p> <ul style="list-style-type: none"> - Internal Charity Financial controls (Internal financial controls for charities - GOV.UK (www.gov.uk)) - Safeguarding (Safeguarding and protecting people for charities and trustees - GOV.UK (www.gov.uk)) - Financial reserves (Charity reserves: building resilience - GOV.UK (www.gov.uk)) - Risk management (Charities and risk management (CC26) - GOV.UK (www.gov.uk)) - Trustee expenses (Trustee expenses and payments - GOV.UK (www.gov.uk)) - Trustee conflicts of interest (Conflicts of interest: a guide for charity trustees - GOV.UK (www.gov.uk)) - Serious incident reporting policy (How to report a serious incident in your charity - GOV.UK (www.gov.uk)) <p>Depending on the size, nature and activities of your charity, it may also be appropriate for your charity to have:</p> <ul style="list-style-type: none"> - A policy on investing charity funds - A policy on engaging in political activity - Bullying and harassment policy - A policy on use of social media - A policy on engaging external speakers at charity events 	<p>A policy will outline the principles your charity will use to make decisions on a certain topic.</p> <p>Procedures describe how the policy will be put into action in your charity, for example setting out roles, responsibilities and processes.</p>

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Section 9 Safeguarding and risk		
9.1 Safeguarding		
<p>Has your charity provided services to children and/or adults at risk in the financial period of the return?</p>		<p>A child means any person who has not yet attained the age of 18.</p> <p>Adult at risk means any person aged 18 or over who:</p> <ul style="list-style-type: none"> • has needs for care and support (whether or not the local authority is meeting any of those needs); and • is experiencing, or is at risk of, abuse or neglect; and • as a result of those care and support needs is unable to protect themselves from either the risk of, or experience of, abuse or neglect <p>An adult at risk may have an illness affecting their mental or physical health, have a learning disability, suffer from drug or alcohol problems or be frail.</p>
<p>Excluding Basic DBS Checks, has your charity obtained the required level of DBS Checks for all roles which are eligible for them in the financial period of this return?</p> <p>(Tick all that apply)</p> <p>a. Yes, all required Standard DBS checks have been obtained</p> <p>b. Yes, all required Enhanced DBS checks have been obtained</p> <p>c. Yes, all required Enhanced with Barred List(s) DBS checks have been obtained</p> <p>d. DBS checks are not required other than Basic DBS checks</p>	<p>Individuals carrying out certain roles and activities are eligible for DBS (Disclosure and Barring Service) checks. Charities should check whether a DBS check is required and the level of DBS check required by using the DBS Eligibility Tool.</p> <p>There are four levels of DBS check available:</p> <ul style="list-style-type: none"> - A Basic DBS check - A Standard DBS check - An Enhanced DBS check - An Enhanced with Barred List(s) check <p>Charities should always obtain the required DBS check if a role is eligible for one.</p>	<p>A DBS (Disclosure and Barring Service) check is a check employers can make on an individual's record where they are undertaking an eligible role or activity.</p> <p>For more information on DBS checks, you can read the DBS Guidance for Employers.</p>
9.3 Serious Incidents		
<p>Has your charity reported all Serious Incidents (including any historical incidents) that the charity became aware of during the financial period of this return?</p>	<p>The Charity Commission requires charities to report serious incidents.</p> <p>If a serious incident takes place within your charity, you need to report what happened and explain how you are dealing with it, even if you have reported it to the police, donors or another regulator. This report should be made as soon as reasonably possible after the incident happens, or immediately after your charity becomes aware of it (even if the event is historical or happened before the financial period for this return).</p> <p>If any serious incidents have occurred since your last return, you should notify the commission immediately if you have not already done so.</p> <p>For more information, you can read the Charity Commission's guidance on serious incidents.</p>	<p>A serious incident means an adverse event, whether actual or alleged, which results in or risks significant loss of your charity's money or assets, harm to people who come into contact with your charity through its work, damage to your charity's property or harm to your charity's work, beneficiaries or reputation.</p> <p>The main categories of reportable incidents are:</p> <ul style="list-style-type: none"> • financial crimes - fraud, theft and money laundering • large donations from an unknown or unverifiable source, or suspicious financial activity using the charity's funds • other significant financial loss • links to terrorism or extremism, including 'proscribed' organisations, individuals subject to an asset freeze, or kidnapping of staff • suspicions, allegations or incidents of abuse involving beneficiaries

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		<ul style="list-style-type: none"> • other significant incidents, such as insolvency, forced withdrawal of banking services or actual/ suspected criminal activity • protecting people and safeguarding incidents – incidents that have resulted in or risk significant harm to beneficiaries and other people who come into contact with the charity through its work <p>For more information, you can read the Charity Commission’s guidance on serious incidents.</p>
9.4 External risk and impact		
<p>Has the event had an impact on your charity during the financial period for this return?</p> <p>Tick all the options that apply.</p> <p>Estimated positive impact on:</p> <ol style="list-style-type: none"> a. Donations b. Other income – grants c. Other income – contracts d. Other income - investment e. Expenditure on charitable activities f. Expenditure on overheads g. Number of volunteers h. Number of employees i. Number of trustees j. Fundraising activities k. Capacity to deliver services l. Total service demand <p>Estimated negative impact on:</p> <ol style="list-style-type: none"> a. Donations b. Other income – grants c. Other income – contracts d. Other income - investment e. Expenditure on charitable activities f. Expenditure on overheads g. Number of volunteers h. Number of employees i. Number of trustees j. Fundraising activities k. Capacity to deliver service l. Total service demand 	<p>This question will be included in the annual return in exceptional circumstances where an event within the period of the return has significantly impacted the charitable sector and its ability to deliver services.</p> <p>The Charity Commission will provide information on the event that this question will cover as part of the wider annual return process and in advance of the annual release. Charities should then consider whether the event in question has had an estimated positive or negative impact on the list of issues in the question.</p>	