Charity annual return questions

This document is to help charities prepare for their annual return by gathering the required information.

Submit your annual return online, once you have the information you need.

There is more guidance on the questions in the online service.

During the pandemic, any money provided by the government's furlough programme must be declared individually as 'income from government grants'.

If your income is under £10,000 you only need to report your income and spending.

Section: Financial period	Notes
You will be asked to confirm the charity's financial period. If the financial period end dates displayed are incorrect, you can change them in the Change the charity financial period service.	01/04/2025 - 31/03/2026
Section: Income and spending	
You will be asked to enter the charity's income and spending in the financial period for this annual return in the boxes provided. Please round all figures to the nearest pound (do not enter decimal points or commas). If your charity is part of a group and has prepared group accounts, then please use the group figures to complete the annual return. (Group accounts are only required where group income is more than £1million).	Reciepts - £1883 Payments - £249
Section: Confirm income and spending	
In the financial details section you will be asked to enter key financial information from your accounts, including total income. For charities with an income greater than £500,000. The total income from your Statement of Financial Activities should match the gross income you have entered here, unless your charity has received endowments during the year, or made transfers from your endowment to your income funds. If this is the case you should exclude these amounts from the total income you enter here. Please check the gross income figure you have entered here is correct.	
Section: Serious incidents	
If gross income is more than £25,000 you will be asked if there were any serious incidents in your charity that have not been reported to the Charity Commission, for the period of this return.	None
Section: Fundraising	
Did your charity raise funds from the public?	Yes
If you answer 'Yes', you will be asked:	
Did the charity work with any professional fundraisers?	No
Did your charity have a written agreement with each of its professional fundraisers?	No
Did your charity work with any commercial participators?	No
Did your charity have a written agreement with each of its commercial participators?	No
Section: Grant making	
Was grant making the main way your charity carried out its purposes?	No
Section: Income from government contracts	
During the financial period for this annual return, did the charity receive income from contracts (other than grant agreements) with central government or local authorities?	No
If you answer 'Yes', you will be asked:	
How many contracts did your charity have with central government or local authorities?	
Enter total value of contracts. Please round all figures to the nearest pound (do not enter decimal points or commas). What was the total value of these contracts?	
Section: Income from government grants	
During the financial period for this annual return, did the charity receive income from grants from central government or local authorities? During the pandemic, any money provided by the government's furlough programme must be declared individually as 'income from government grants'.	No
If you answer 'Yes', you will be asked:	
How many grants did your charity receive from central government or local authorities? If you received any furlough payments, each payment received needs to be recorded individually as single grants.	
Enter total value of grants. Please round all figures to the nearest pound (do not enter decimal points or commas). What was the total value of these grants?	£0
Section: Income from outside the UK	
Did your charity receive income from outside the UK?	No
If you answer 'Yes', you will be presented with a table of countries. Select countries or territories the charity received income from. Then answer the following questions.	
What is the value of income from each country? Please round all figures to the nearest pound (do not enter decimal points or commas). If your charity did not have any income from the source, please enter 0 (zero). Specify the source and amount of income from the options below: - Overseas government or quasi government bodies - Overseas charities, NGOs or NPOs - Other overseas institutions - Individuals resident overseas (for example school fees and memberships) - Unknown/Do not know **Notes on income from other overseas institutions and individuals resident overseas** 1. If your gross income is less than £25,000, only include payments that make up more than 80% of the charity's income. If your gross income is more than £25,000, only include payments of more than £25,000. 2. If you are completing a 2018 annual return, these categories are optional.	
Section: Operating and spending outside England and Wales	
Did your charity operate outside England and Wales?	No
If you answer 'Yes', you will see a table of countries. Select countries or territories the charity operated in during the financial period covered in the annual return. Then answer the following questions.	

Record the total expenditure by country or territory. Please round all figures to the nearest pound (do not enter decimal points or commas). If your charity did not spend any money in the country, please enter 0 (zero). Note: If your charity operated in Northern Ireland or Scotland, you are not required to provide a value for spending for either of these countries.	
When spending money or working outside England and Wales, did your charity transfer money other than using the regulated banking system? Note: if you are completing a 2018 annual return, this question is optional.	
What methods to transfer money did your charity use? - Cash courier - Other charities or NGOs/Non-Profits - Money Service Business (e.g. Western Union) - Informal Money Transfer Systems - Online payment methods (e.g. PayPal) - Other Note: if you are completing a 2018 annual return, this question is optional.	
How much money did your charity send outside the regulated banking system in total? Please round all figures to the nearest pound (do not enter decimal points or commas).	
Did your charity have procedures and controls in place to monitor expenditure outside England and Wales? Note: if you are completing a 2018 annual return, this question is optional.	
Are the trustees satisfied that your charity's risk management policies and procedures adequately covered activities and spending outside England and Wales? Note: if you are completing a 2018 annual return, this question is optional.	
Section: Subsidiaries	
Did the charity have any subsidiaries?	No
If you answer 'Yes', you will be asked: Were any of the trustees also directors of the charity's subsidiaries?	
Section: Trustee payments	
Did any of the trustees receive any remuneration, payments or benefits from the charity other than refunds of legitimate trustee expenses?	No
If you answer 'Yes', you will be asked: Did any of the trustees receive payments or benefits for: - being a charity trustee? - providing services to your charity (such as specialist services or advice provided by trustees who are builders, electricians, graphic designers, lawyers, for example)? - any other benefit from the charity (for example, accommodation, car, holiday)? Also include any payments and benefits given to trustees who are paid members of staff	
Did any of the trustees resign and then take up employment with the charity?	No
Section: Employees	
Did any of your charity's staff receive total employee benefits of £60,000 or more?	No
If you answer 'Yes', you will be asked: Enter the **number of staff** whose total employee benefits were in each of the following bands: £60,000 to £70,000 £70,001 to £80,000 £80,001 to £90,000 £90,001 to £100,000 £100,001 to £110,000 £110,001 to £120,000 £120,001 to £130,000 £130,001 to £140,000 £140,001 to £150,000 £150,001 to £200,000 £200,001 to £250,000 £250,001 to £300,000 £300,001 to £350,000 £350,001 to £400,000 £400,001 to £450,000 £450,001 to £500,000 Over £500,000	
For your highest paid member of staff only, what was the total value of their employee benefits?	
Section: Volunteers	
How many UK volunteers, excluding trustees, did the charity have during the financial period?	10
Section: Financial controls	
Did your charity review its internal financial controls?	No
Section: Safeguarding	
Note: only charities with particular classifications and not regulated by certain organisations will be asked this question. Has the charity obtained a standard, enhanced or enhanced with barred lists DBS check on all trustees, employees and volunteers who are in roles that are eligible for these checks?	No

Only charities with annual income over £500,000 need to answer the following financial questions.

At this point, other charities will be asked to provide copies of their trustee annual report and annual accounts.

Section: Account type	
IMPORTANT - You will need a final version of the published accounts to fill in the financial details section. The trustees should ensure that this section is completed by a competent person who is familiar with the charity's accounts. The information you need to complete this section will generally be found in the statement of financial activities (SoFA). When completing this section you may wish to look at Charities SORP. Please indicate whether the information that you are giving is based on group accounts or charity-only accounts by clicking on the relevant account type. If you have prepared group accounts, please use these to complete the following section.	
Does your charity prepare: Group accounts Charity only accounts	
Section: Income and Endowments	

All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity. Fields that are indented provide additional information and are included in the figures for the field above. The indented fields may not represent the whole amount. The information you need to complete this section will generally be found in the Statement of Financial Activities (SoFA). Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.	
Donations and legacies	£0
Of the total donations and legacies what amount is Legacies	
Of the total donations and legacies what amount is Endowments received	
Other trading activity	
Investment income	
Income from charitable activities	
Other income	£1,883
Total income and endowments	£1,883
Note: The amount entered for 'Total income and endowments' minus 'Endowments Received' should be equal to the figure entered for 'Income' on the charity Information page. If the charity controls subsidiary undertakings, consolidated figures should be used from group accounts where these have been prepared.	
Section: Expenditure	
The information you need to complete this section will generally be found in the Statement of Financial Activities (SoFA). All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity. Fields that are indented provide additional information and are included in the figures for the field above. The indented fields may not represent the whole amount. Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.	
Expenditure on raising funds	£119
Of total expenditure on raising funds what amount is Investment management costs	
Other expenditure	£130
Expenditure on charitable activities	
Of the total expenditure on charitable activities what value is Grants to institutions	
Of the total expenditure on charitable activities what value is Governance costs	
Total expenditure	£249
Section: Other recognised gains/(losses)	
The information you need to complete this section will generally be found in the Statement of Financial Activities (SoFA). All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity. Fields that are indented provide additional information and are included in the figures for the field above. The indented fields may not represent the whole amount. Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.	
This figure should be prefixed with the minus symbol if it is a negative value. Gains/(losses) on revaluation of fixed assets	0
This figure should be prefixed with the minus symbol if it is a negative value. Actuarial gains/(losses) on defined benefit pension schemes	0
This figure should be prefixed with the minus symbol if it is a negative value. Net gains/(losses) on investments	0
This figure should be prefixed with the minus symbol if it is a negative value. Other gains/(losses)	0
Section: Assets	
All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity. Fields that are indented provide additional information and are included in the figures for the field above. The indented fields may not represent the whole amount. The information you need to complete this section will generally be found in the Balance Sheet. Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.	
Total fixed assets	0
Of the total fixed assets what value is Fixed asset investments	
Total current assets	£12,463
Of the total current assets what value is Current asset investments	
Of the total current assets what value is Cash at bank and in hand	
Section: Liabilities	£12,463
All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity. Fields that are indented provide additional information and are included in the figures for the field above. The indented fields may not represent the whole amount. The information you need to complete this section will generally be found in the Balance Sheet. Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.	
Creditors due within one year	0
Creditors falling due after one year and provisions	0
Defined benefit pension scheme asset/(liability)	0
Total net assets/(liabilities)	0

Section: Funds	
The information you need to complete this section will generally be found on the Balance Sheet or in the notes to the accounts. All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity. Fields that are indented provide additional information and are included in the figures for the field above. The indented fields may not represent the whole amount. Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.	
Endowment funds	0
Restricted funds	0
Unrestricted funds	£12,463
Total funds	£12,463
Section: Additional information	
The information you need to complete this section will generally be found in the notes to the accounts. All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity. Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.	
Support costs	0
Depreciation charge for the year	0
Level of reserves	0
Average number of employees	0
Section: Send Trustees' Annual Report and Accounts	
You are required to submit your Trustees' Annual Report and accounts for this financial period. You will be asked if you want to attach this at the time of completing the annual return.	
Section: Submit Trustees' Annual Report, external scrutiny and accounts	
You are required to submit your Trustees' Annual Report and accounts for this financial period. You can attach files in any of the following formats: .docx and family, .xlsx and family, .ODF, .CSV, PDF and each file cannot exceed 25MB. You must attach a complete set of accounts which is comprised of the Trustees' Annual Report, accounts and appropriate independent examiners' / auditor's report. Privacy Notice This privacy notice explains how the Charity Commission processes personal data when a charity completes the annual return service including uploading the charity's accounts and trustees' annual report. The charity's accounts and trustees' annual report are published in full on the Commission's website. In completing the annual return 21 (AR21) service, your charity will be processing personal data and in some instances personal data which is special category personal data. This personal data may be processed in response to the question set in the AR21 service or it may be included in the accounts and trustees' annual report.	
Some personal data is required to be included by SORP but other personal data may be included because it is relevant to the charity's financial performance or governance such as the names and other personal data about trustees, employees, donors, volunteers and beneficiaries. The charity as the data controller is responsible for ensuring that its response in the AR21 service and the accounts and trustees' annual report meet its obligations under the General Data Protection Regulations 2016 and the Data Protection Act 2018 for all the personal data processed. You will need to take particular care if you are including personal data about children, adults at risk, special category personal data or your charity's trustees have a dispensation from including their name in the accounts.	
By continuing to upload the accounts you certify that you have read this privacy notice and are authorised by the charity trustees to submit information. Select this option if you want to attach one file for all reports - file must not exceed 25MB Do not use special characters when naming the file. For example do not use these characters < > : " / \ | ? * @ By selecting this option you confirm that the file includes all of the following: Trustees' annual report Accounts Examiner's / auditor's report Select this option if you want to attach a separate file for each report - each file must not exceed 25MB Do not use special characters when naming the files. For example do not use these characters < > : " / \ | ? * @	
Does your independent examiners/auditors report identify any areas where accounting rules were not followed, disclosures not fully made or accounting records incomplete? Note: charitable incorporated organisations (CIOs) with income of £25,000 or less will not be asked this question.	
Section: Check and submit your annual return	
Before you complete the declaration and submit the annual return, you should check the content and accuracy of the information you have provided.	