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**Putting together your Trustees Annual Report? All three charity regulators have great advice and support to make sure you report is the best it can be and complies with charity regulations.**

### England & Wales

**[Charity reporting and accounting: the essentials November 2016 (CC15d)](https://www.gov.uk/government/publications/charity-reporting-and-accounting-the-essentials-november-2016-cc15d/charity-reporting-and-accounting-the-essentials-november-2016-cc15d--2)**

[**Top tips for trustee putting together their annual reports from Jen Gerrard, Managing Director Gerrard Financial Consulting (previously published by Accounting Web on 11th September 2018):**](https://www.accountingweb.co.uk/business/finance-strategy/charity-commission-accounts-monitoring-review-lessons-to-learn?utm_medium=email&utm_campaign=AWUKPOW120918&utm_content=AWUKPOW120918+Version+A+CID_e57e7b9cd24b6884c5538eec65b12d05&utm_source=internal_cm&utm_term=Charity%20Commission%20accounts%20monitoring%20review%20%20lessons%20to%20learn)

* Your TAR – take your time over it and start early: See the links below for previous articles covering this area:
  + [How to write a Trustees’ Annual Report – part 1](https://www.accountingweb.co.uk/business/financial-reporting/how-to-write-a-trustees-annual-report)
  + [How to write a Trustees’ Annual Report – part 2](https://www.accountingweb.co.uk/business/financial-reporting/how-to-write-a-trustees-annual-report-part-2)
* Always take your time to appoint an experienced Independent Examiner – for charities with income of less than £250,000 it can be all too tempting to accept the offer of a ‘pro bono’ Examination from someone who has little experience of the sector and/ or their duties – as set out in [CC32](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/672779/CC32_-_Independent_examination_of_charity_accounts.pdf).
* Professional adviser filing – for finance teams, ask your accountant to file your accounts for you via a special adviser filing portal. See a previous article [here](https://www.accountingweb.co.uk/business/finance-strategy/charity-compliance-update-november-2017) for a note around how this works in practice, following the CCEW’s release of a guidance document on this topic in October 2017.
* Trustee induction and training – ensure that existing trustees stay up to date and that new trustees are made fully aware of their legal and fiduciary responsibilities and how your charity demonstrates public benefit upon joining. The below references may be useful to you:
  + Public benefit – Particularly useful here (and succinct) are paragraphs 4.2 and 4.3 of the CCEW’s guidance [CC3 - The Essential Trustee: What you need to know, what you need to do.](https://www.gov.uk/government/publications/the-essential-trustee-what-you-need-to-know-cc3/the-essential-trustee-what-you-need-to-know-what-you-need-to-do#ensure-your-charity-is-carrying-out-its-purposes-for-the-public-benefit-1)
  + Financial management – Paragraph 2.1 of the CCEW’s guidance [CC25 – Charity finances: Trustee essentials](https://www.gov.uk/government/publications/managing-charity-assets-and-resources-cc25/managing-charity-assets-and-resources) (last updated March 2017) sets out a handy nine bullet points summarising trustee financial responsibilities.

Whilst things continue to move in the right direction, I’d like to read the next accounts monitoring report and see that the sector is getting the basics right. In my experience, sound financial governance brings you one step closer to winning that key bid. Get it right and demonstrating sustainability, impact and direction suddenly become less challenging.

**The Charity Commision Northern Ireland**

**Webinar: Annual reporting and the trustees' report**

The Chief Executive of the Charity Commission for Northern Ireland will be sharing Key lessons for charities on annual reporting at a forthcoming webinar hosted by CO3 (Chief Officers 3rd Sector).

Frances McCandless will take part in the webinar, from 5.45pm to 7.30pm on Thursday, 20 September 2018. Joining details will be issued to all who register in advance, which they can do on the CO3 website [here](http://www.co3.bz/co3-events).

The webinar is an opportunity to get some top tips and advice on annual reporting straight from the Commission, Northern Ireland’s charity regulator.

Annual reporting is a sea change for the Northern Ireland charity sector, with all registered charities now required to submit annual accounts and reports to the Commission, for publication on the register of charities.

This is a key element of the Commission's ongoing regulatory and monitoring work, as well as being essential to keeping the register of charities up to date, supporting charities in being open and accountable to the public.

Through the annual reporting programme registered charities are required to complete and submit an online annual monitoring return form, attaching the charity’s:

* accounts
* trustees’ annual report
* report from independent examiner / auditor, as applicable.

In the 2017-18 year, 3,252 charity annual returns were submitted to the Commission under the annual reporting programme. Filing of these charity accounts led to £1.38billion of charity income being accounted for to the general public through the register, highlighting the magnitude of the Northern Ireland charity sector and its work.

In her presentation, Ms McCandless will focus on lessons learned from the over 5,000 charity accounts and reports submitted to the Commission to date – highlighting where some charities have gone wrong, and how to ensure you get your charity’s submission right.

The webinar will also provide an opportunity to find out how you can make the most of your trustees’ annual report, using it to its best advantage to reflect on the charity’s activities, successes and milestones over the year.

OSCR offers accessible, user friendly and constructive guidance of completing annual reports

[TRUSTEES' ANNUAL REPORTS: GOOD PRACTICE AND GUIDANCE](https://www.oscr.org.uk/guidance-and-forms/trustees-annual-reports-good-practice-and-guidance)

* [INTRODUCTION](https://www.oscr.org.uk/guidance-and-forms/trustees-annual-reports-good-practice-and-guidance/introduction)
* [WHAT IS A TRUSTEES' ANNUAL REPORT?](https://www.oscr.org.uk/guidance-and-forms/trustees-annual-reports-good-practice-and-guidance/what-is-a-trustees-annual-report)
* [WHY IS IT IMPORTANT TO PREPARE A GOOD TRUSTEES' ANNUAL REPORT](https://www.oscr.org.uk/guidance-and-forms/trustees-annual-reports-good-practice-and-guidance/why-is-it-important-to-prepare-a-good-trustees-annual-report)
* [WHAT A TRUSTEES' ANNUAL REPORT NEEDS TO INCLUDE](https://www.oscr.org.uk/guidance-and-forms/trustees-annual-reports-good-practice-and-guidance/what-a-trustees-annual-report-needs-to-include)
* [WHO IS RESPONSIBLE FOR PREPARING THE TRUSTEES' ANNUAL REPORT?](https://www.oscr.org.uk/guidance-and-forms/trustees-annual-reports-good-practice-and-guidance/who-is-responsible-for-preparing-the-trustees-annual-report)
* [GETTING STARTED](https://www.oscr.org.uk/guidance-and-forms/trustees-annual-reports-good-practice-and-guidance/getting-started)
* [WHAT OSCR DOES WITH THE TRUSTEES' ANNUAL REPORT?](https://www.oscr.org.uk/guidance-and-forms/trustees-annual-reports-good-practice-and-guidance/what-oscr-does-with-the-trustees-annual-report)

