

Annual Monitoring Return (AMR) screenshot document

Detailed screenshots of the questions in the online AMR for charities with annual income more than £250,000



The Charity Commission for Northern Ireland

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

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 role.”

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

Equality

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

Accessibility

If you have any accessibility requirements please contact us.




Section 1: Overview

This document sets out screenshots of the questions included in the online annual monitoring return (AMR) for charities with gross annual income of more than £250,000.

It is a very detailed supporting document that sets out all the questions and helptext included in the AMR and may take some time to read. It's a good idea to first read guidance document '[ARR05 How to complete the annual monitoring return](#)' as it is likely to provide you with all the information you need to complete the AMR and only takes about 10 minutes to read. ARRO* provides:

- practical help on how to access the AMR
- practical tips for uploading PDFs and things to consider when uploading documents
- useful checklists summarising the information you need to hand in order to complete and file your AMR online, depending on your charity's income.
- Details about when you need to file your AMR with the Commission, including new rules for charities registered before May 2019
- Details about AMR reminder notifications and what happens after you submit your AMR.

You can use this screenshot document if you want to see the wording of questions and accompanying helptext before you complete it online:

- This symbol show the help information provided on each question which you can access by clicking on the yellow and black information button in the online form. 
- Some answers that you give will be publicly available on the online register of charities. These questions are marked with a blue and white 'p' button. 
- Some information is compulsory. You will not be able to progress without providing an answer. These questions are marked with a red asterisk. 

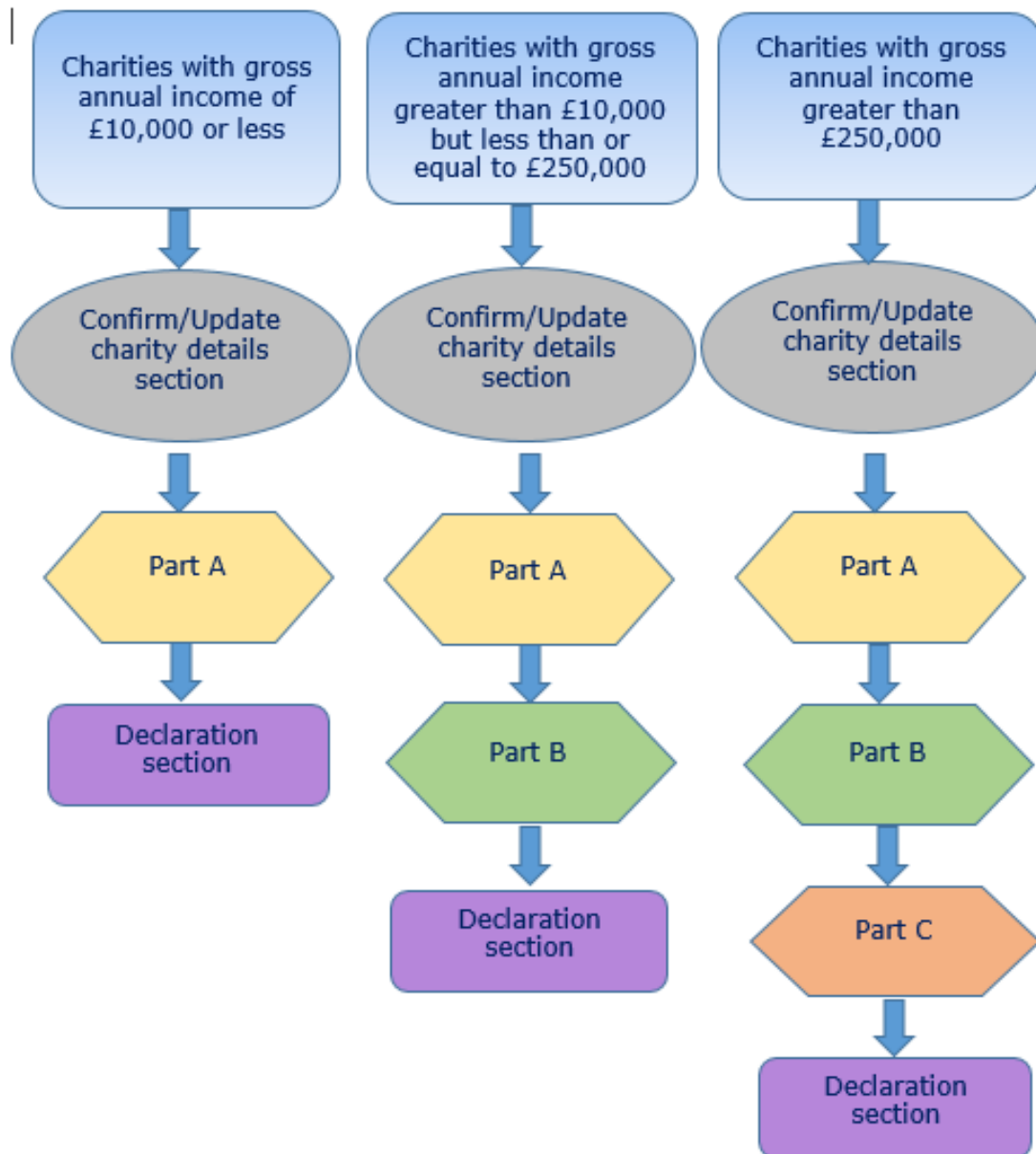
This document is **NOT** a paper Annual Monitoring Return.
You must file your Annual Monitoring Return online by accessing
[Online Services](#) on the Commission's website

Accessibility

Requests for paper return forms will only be considered where there are special circumstances such as accessibility needs that mean no one in, or associated with, the organisation can complete the online AMR form. Please contact us to discuss any specific accessibility requirements.

Questions asked in the AMR form

The AMR requires less information from smaller charities than larger charities, so your charity's income for the year, will determine what information is needed. The form is split into different sections which are set out below. Only charities with income greater than £250,000 need to complete all sections of the form:



This document applies to charities with gross [annual income of more than £250,000](#), and shows all sections of the online form.

This document has been colour coded so you can easily identify the questions in each section. The margin of each page has been colour coded to match the sections above.

If your charity has gross [annual income of less than £10,000](#) you can see the detailed questions that relate to your AMR at [ARR05a 'Annual monitoring return \(AMR\) screenshot document: questions in the online AMR for charities with annual income of £10,000 or less'](#).

If your charity has gross [annual income between £10,001 and £250,000](#) you can see the detailed questions that relate to your AMR at [ARR05b 'Annual monitoring return \(AMR\) screenshot document: questions in the online AMR for charities with annual income between £10,001 and £250,000.'](#)

There may be some change in the order or requirements of the specific questions in the AMR from one year to the next.

The Commission may publicly consult on any proposed changes to the questions in the AMR, before any are made, and this guidance will be updated in due course.

You can now update your charity details from within the online AMR form.

In previous versions of the AMR, and for any charity completing an AMR for financial years beginning before 1 January 2020, this section is read only and any changes must be made by following the link to exit the form and update the charity details section in Online Services.

Introduction

Introduction Print Save Save & Exit << Back Next >>

✓ Introduction
> Charity details
> Part A
Declaration
Charity accounts

You have previously started this Annual Monitoring Return. You last saved it on 13/05/2022 09:39.

This form applies to registered charities with financial periods beginning on or after 1 January 2020.

The annual monitoring return is divided into three sections (A, B and C).

Part A: All registered charities must complete this part. This is irrespective of gross annual income.
Part B: All registered charities with an income over £10,000 must complete this part of the annual monitoring return.
Part C: All registered charities with an income over £250,000 must complete this part of the annual monitoring return.

All charities must:

- Attach and submit the relevant charity accounts
- Attach and submit the Trustee Annual Report
- Attach and submit the Audit Report or Independent Examiners Report

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

Return for charity:

Organisation name ✓

Any other names you are known by ✓

Registered charity number

Print Save Save & Exit << Back Next >>

Help on 'Organisation name'

This is the name of your organisation as it appears on the public register of charities.

Charity trustees also have a duty to keep the Commission up to date with any changes to their charity's governing document or to the details held on the register about the organisation. This is not an editable field in the online form.

Help on 'Any other names you are known by'

Please tell us if your organisation uses, or plans to use, an acronym or a working name which differs to the name that appears in your organisation's governing document. For example, The Northern Ireland Council for Voluntary Action is also known as 'NICVA'.

Members of the public will often search the online register of charities using abbreviations or acronyms rather than the charity's full name.

Confirm/Update Charity details: Contact details

Confirm/update charity details: Contact details Print Save Save & Exit << Back Next >>

Introduction
Charity details
Contact details
Trustees
Arca
International
Other
Safeguarding
Part A
Declaration
Charity accounts

Please check your charity information below is correct. If it is not, please update these details.

Charity contact

Title Mrs
Personal names A
Family name (Surname) Smyth
Suffixes
Preferred name Mr A BC
Date of birth 11 November 1980
Address line 1 Main street
Address line 2 City
Address line 3
Address line 4
Address line 5 Northern Ireland
Postcode BT1 1NN
Telephone number 0000000000
Mobile number 0000000000

Charity emails/website

Email for Charity Commission use email@email.com
Email for public display email@email.com
Charity website www.email.com

Print Save Save & Exit << Back Next >>

Help on 'Charity contact'

The name, address and telephone number or numbers of the person or organisation to whom those wishing to contact the charity are directed.

The contact person may be one of the trustees, a member of staff or someone not directly involved with the charity such as a legal adviser.

Help on 'Charity emails/website'

The charity can supply two email addresses: one for Commission use, which the Commission uses to contact the charity, and one for public display on the Register of Charities.

Help on 'Email for Charity Commission use'

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 below, or you can give a different address for Commission use only if you prefer.

Help on 'Email for public display'

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 above.

Help on 'Charity website'

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.

Confirm/Update Charity details: Trustees

Confirm/update charity details: Trustees Print Save Save & Exit << Back Next >>

Please check your charity information below is correct. This section will update your charity's entry on the register. If your trustee details have changed you must use the add/delete or edit function to update your records. The details must include all current trustees and should be amended if this has changed from your financial year end date.

HELP

Trustees

	Mr A BC Chairperson	Main street City Northern Ireland BT1 1NN	Title: Mr Personal Name: A Family Name: BC Preferred Name: Mr A BC Suffix: Date of Birth: 11 Nov 1980 Telephone: 0000000000 Email: email@email.com
	Mrs A Smyth	Main Street City Northern Ireland BT1 1NN	Title: Mrs Personal Name: A Family Name: Smyth Preferred Name: Mrs A Smyth Suffix: Date of Birth: 11 Nov 1980 Telephone: 0000000000 Email: email@email.com
	Mr ABC D	Main street City Northern Ireland BT1 1NN	Title: Mr Personal Name: ABC Family Name: D Preferred Name: Mr ABC D Suffix: Date of Birth: 1 Jan 1980 Telephone: 0000000000 Email: email@email.com

Add Trustee

All details shown under 'Name'.

Number of trustees serving with the charity

• What is the number of charity trustees (quorum) that must attend a meeting to make a legally valid decision? - You will usually find details of your charity's quorum in its governing document.

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

Print Save Save & Exit << Back Next >>

Help on 'Trustees'

Review the full names, addresses, dates of birth, telephone numbers, and email addresses of all charity trustees including the chairperson. You may need to delete trustees' that have left the charity and/or add new trustees' who have joined the charity. You can do this by clicking the insert/edit/delete box above

Edit Row
[Accessibility Help](#)

Page 1 of 1

Title

• Personal name

• Family name (Surname)

Honours and qualifications

Preferred name (will be created from data above if not entered)

• Date of birth

Reason not to publish name

Enter a UK post code below and click 'Look Up' to find your address. Alternatively, enter the address in full below.

Address finder

• Address line 1

• Address line 2

Address line 3

Address line 4

Address line 5

• Postcode

Mobile telephone number

• Enter mobile telephone number to contact the trustee

Email

• Enter email address to contact the trustee

Is this trustee a chair of the charity?
Warning: checking "Yes" will deselect any existing chair.

Mr

 Other

A

BC

Mr ABC

11

November

Year

1980

Main street

City

Northern Ireland

BT1 1NN

 Non UK address
 I do not have a personal mobile telephone number or an alternative mobile telephone number.

00000000000

 I do not have a personal email address or an alternative email address.

email@email.com

Yes
 No

If you have not previously provided trustee email addresses and mobile telephone numbers for existing trustees, you must now update this through the AMR.

Enter the email address and mobile telephone number that can be used to contact this individual trustee directly. These details are for Commission use only and will not appear on the register. The Commission may use the email address and/or telephone number to send:

- Regulatory alerts
- A reminder that your charity's annual return is due

Select the check box declaration if the individual trustee does not have an email address or mobile telephone number on which they can be contacted

Please note that you are obliged to comply with section 25 of the Charities Act (Northern Ireland) 2008. This sets out that it is an offence to provide information which is false or misleading to the Commission.

The Commission will agree an alternative form of contact with any trustee who cannot provide contact details for a reason related to disability or some other special circumstance. For example, the Commission will agree to use the form of contact which the charity uses.

If you fail to complete this section of the form you will see this page as per image below and will be unable to proceed until details are updated.

Confirm/update charity details: Trustees Print Save Save & Exit << Back Next >>

There is a problem with this section

Please fix the following:

Details for trustee 'Mr Trustee 1 Surname' are incomplete - please amend.

Details for trustee 'Miss Trustee 2 Surname' are incomplete - please amend.

Help on the number of trustees required (quorum) that must attend a meeting to make a legally valid decision

It is common for charities to set out rules in relation to decision making. Specifically, that there must be a certain minimum number of charity trustees present at a meeting to make a legally valid decision. Where your charity has such a rule it will be set out in your charity's governing document. You must include that minimum number here.

Confirm/Update Charity details: Area of benefit

Confirm/update charity details: Area of benefit Print Save Save & Exit << Back Next >>

- Introduction
- Charity details
- Contact details
- Trustees
- Area**
- International
- Other
- Safeguarding
- Part A
- Declaration
- Charity accounts

Please check your charity information below is correct. If it is not, please update these details.

Area of benefit ⓘ

Organisation operates: ⓘ

- Internationally
- In the UK
- In Northern Ireland
- In Ireland
- Specific local council areas

Operating outside Northern Ireland ⓘ

List every country outside Northern Ireland in which your charity operates

Country
<input type="text" value="Argentina"/>

Print Save Save & Exit << Back Next >>

Help on 'Area of Benefit'

The area of benefit means the geographical area where funds are applied, rather than the place where your administrative headquarters are. For example, if the organisation was set up to run an orphanage in a developing country, but has its base in Belfast, then it is the name of the developing country and not 'Belfast' that is required.

An organisation can operate in any number of areas. These may be specified in your governing document, or may be a result of operational restrictions.

As this information is included on the public register of charities, it is important that the list accurately reflects the areas where the trustees have chosen to focus the organisation's resources. Trustees have a duty to keep the Commission up to date with any changes to the area of benefit.


Confirm details: Operation outside UK & Ireland

Areas of Benefit outside the UK & Ireland

Confirm details: Operation outside the UK & Ireland Print Save Save & Exit << Back Next >>

Areas of benefit outside the UK & Ireland ⓘ

If your charity has one or more areas of benefit outside the UK & Ireland, please provide details of your spending in each area of benefit by country below.

Countries	Spending
 BRITISH VIRGIN ISLANDS	£1

Add Row... If you have operated in another country in the financial period but it is not included in the table, please add it manually.

Total spend outside the UK and Ireland during the year ⓘ

Print Save Save & Exit << Back Next >>

Help on 'Areas of Benefit outside the UK & Ireland'

Geographical details of where a charity applied its resources outside the UK and Ireland during the financial period, even if its permitted area of benefit was wider.

Payments to other UK & Ireland charities who subsequently apply it's resources outside the UK & Ireland should be excluded.

Help on 'Total spend outside the UK and Ireland during the year'

Details of the amount spent in, or to benefit, each of the countries in which the charity has incurred expenditure.

Confirm charity details: Other

Help on 'Confirm charity details: Other'

Confirm/update charity details: Other Print Save Save & Exit << Back Next >>

Please check your charity information below is correct. If it is not, please update these details.

Charity classification

Which descriptions of charitable purpose do your organisation's purposes fit under? [?](#)


[* Help](#)

<input checked="" type="checkbox"/> The advancement of education	<input type="checkbox"/> The advancement of environmental protection or improvement
<input type="checkbox"/> The advancement of health or the saving of lives	<input type="checkbox"/> The advancement of citizenship or community development
<input type="checkbox"/> The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage	<input type="checkbox"/> The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity
<input type="checkbox"/> The prevention or relief of poverty	<input type="checkbox"/> Other charitable purposes (including recreational/leisure facilities)
<input type="checkbox"/> The advancement of religion	
<input type="checkbox"/> The advancement of the arts, culture, heritage or science	
<input type="checkbox"/> The advancement of amateur sport	
<input type="checkbox"/> The advancement of animal welfare	

How (does your charity operate)? [?](#)

[* Help](#)

<input type="checkbox"/> Accommodation/housing	<input type="checkbox"/> Grant making
<input type="checkbox"/> Advice/advocacy/information	<input type="checkbox"/> Heritage/historical
<input type="checkbox"/> Animal welfare	<input type="checkbox"/> Human rights/equality
<input type="checkbox"/> Arts	<input type="checkbox"/> Medical/health/sickness
<input type="checkbox"/> Community development	<input type="checkbox"/> Overseas aid/famine relief
<input type="checkbox"/> Community enterprise	<input checked="" type="checkbox"/> Playgroup/after schools
<input type="checkbox"/> Community transport	<input type="checkbox"/> Relief of poverty
<input type="checkbox"/> Counselling/support	<input type="checkbox"/> Religious activities
<input type="checkbox"/> Criminal justice	<input type="checkbox"/> Research/evaluation
<input type="checkbox"/> Cross-border/cross-community	<input type="checkbox"/> Rural development
<input type="checkbox"/> Cultural	<input type="checkbox"/> Search and rescue
<input type="checkbox"/> Disability	<input type="checkbox"/> Sport/recreation
<input type="checkbox"/> Economic development	<input type="checkbox"/> Urban development
<input type="checkbox"/> Education/training	<input type="checkbox"/> Volunteer development
<input type="checkbox"/> Environment/sustainable development/conservation	<input type="checkbox"/> Welfare/benevolent
<input type="checkbox"/> Gender	<input type="checkbox"/> Youth development
<input type="checkbox"/> General charitable purposes	

Who (does your charity help)? 

[Help](#)

<input type="checkbox"/> Addictions (drug/solvent/alcohol abuse)	<input type="checkbox"/> Older people
<input type="checkbox"/> Adult training	<input type="checkbox"/> Overseas/developing countries
<input type="checkbox"/> Asylum seekers/refugees	<input type="checkbox"/> Parents
<input type="checkbox"/> Carers	<input type="checkbox"/> Physical disabilities
<input checked="" type="checkbox"/> Children (5-13 year olds)	<input checked="" type="checkbox"/> Preschool (0-5 year olds)
<input type="checkbox"/> Community safety/crime prevention	<input type="checkbox"/> Sensory disabilities
<input type="checkbox"/> Ethnic minorities	<input type="checkbox"/> Sexual orientation
<input type="checkbox"/> Ex-offenders and prisoners	<input type="checkbox"/> Specific areas of deprivation
<input type="checkbox"/> General public	<input type="checkbox"/> Tenants
<input type="checkbox"/> HIV/Aids	<input type="checkbox"/> Travellers
<input type="checkbox"/> Homelessness	<input type="checkbox"/> Unemployed/low income
<input type="checkbox"/> Interface communities	<input type="checkbox"/> Victim support
<input type="checkbox"/> Language community	<input type="checkbox"/> Voluntary and community sector
<input type="checkbox"/> Learning disabilities	<input type="checkbox"/> Volunteers
<input type="checkbox"/> Men	<input type="checkbox"/> Women
<input type="checkbox"/> Mental health	<input type="checkbox"/> Youth (14-25 year olds)

Charity's main bank account/building society account

Sort code	<input type="text" value="123456"/>
Bank/building society name	<input type="text"/>
Account/roll number	<input type="text" value="12345678"/>
Account name	<input type="text" value="dsfgdfgfdg"/>

Which descriptions of charitable purpose do your organisations purposes fit under?

You are unable to amend the which descriptions using Online Services. Should you wish to amend your answer, please contact the Commission in the first instance on 028 3832 0220 or via email to casework@charitycommissionni.org.uk. Please provide us with your Northern Ireland Charity (NIC) number when contacting the Commission.

How (does your charity operate)?

You should have selected at least one category from this list. This is not an exhaustive list of categories. If we have not listed the particular form of assistance you give, please choose the category or categories that are closest.

Who (does your charity help)?

You should have selected at least one category from this list. This is not an exhaustive list of beneficiary categories. If we have not listed the beneficiaries of your charity, please choose the category or categories that are closest.

Charity's main bank account/building society account

This is a pre populated field that shows the bank details you provided at the point of registration. This is not an editable field.

Safeguarding

- ✓ Introduction
- ✓ Charity details
- ✓ Contact details
- ✓ Trustees
- ✓ Arca
- ✓ International
- ✓ Other
- Safeguarding
- ✓ > Part A
- > Part B
- > Part C
- Declaration
- Charity accounts

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Safeguarding

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[Help On This Page](#)

HELP 

- * Does the charity work with children, young people and/or adults at risk of harm?
 YES - we work with children, young people and/or adults at risk of harm
 NO - we DO NOT work with children, young people and/or adults at risk of harm

- * Who generally delivers the service to users?

- * How does the charity work with children, young people and/or adults at risk of harm?

- * Does your organisation have appropriate safeguarding policies and procedures in place to enable it to carry out work with this group of people?
 Yes
 No

- * Are all staff/volunteers, who undertake regulated activity, AccessNI cleared?
 Yes
 No

- * How does the charity work directly with children, young people and/or adults at risk of harm to provide a regulated activity?

SAFEGUARDING - working outside the UK and Ireland

- * Does your organisation provide services to children, young people and/or adults at risk of harm overseas?
 Yes
 No

- * Are beneficiaries predominantly located overseas?

- * Does your organisation fund overseas projects or organisations?
 Yes
 No

- * Does your organisation send people overseas?

- * Do you have proper controls in place in respect of these areas?
 Yes
 No

Print Save Save & Exit << Back Next >>

Help on 'Safeguarding'

Safeguarding refers to activities which promote the welfare of children, young people and adults at risk of harm, ensuring they are in an environment which provides safe and effective care. Vulnerable people are categorised as children and/or young people or adults at risk of harm.

Regulated activity

There are certain activities with children, young people and/or adults at risk of harm that are regulated. These are set out in guidance provided by the

Department of Health which can be accessed from the following website: www.health-ni.gov.uk/. Examples of regulated activity defined in Schedule 2 to the Safeguarding Vulnerable Groups Order (as amended by the Protection of Freedoms Act 2012) include regular unsupervised access to children in relation to:

- Teaching, training, instructing, caring for or supervising children, frequently (e.g. teachers, football coaches, welfare officers)

Providing advice or guidance on well-being for children, frequently (e.g. careers advisors, Childline advisors);

- Driving a vehicle for children, frequently (e.g. minibus driver); or
- Providing healthcare by a healthcare professional or personal care including washing or dressing (once or more than once).

Regular means carried out by the same person frequently (at least once a week or 4 times per month).

You may also be in regulated activity if you work or volunteer in certain places, including:

- schools
- childcare premises (for example nurseries, playgroups)
- children's homes
- children's hospitals
- children's detention centres.

For more information see the Factual Note on Regulated Activity with Children.

The Protection of Freedoms Act 2012 identifies the activities provided to any adult which, if any adult requires them, will mean that the adult will be considered vulnerable at that particular time. Regulated activity with adults includes:

- providing health care by a healthcare professional or under the direction or supervision of a healthcare professional;
- providing personal care;
- providing social work;
- assistance with general household matters to an adult because of their age, illness, or disability (that is managing a person's cash);
- assistance in the conduct of a person's own affairs; or
- Transporting an adult because of their age, illness or disability, from their place of residence to a place where they will receive healthcare, personal care or social care, or between such place.

For more information see the Factual Note on Regulated Activity with adults. Family or personal arrangements, such as looking after a friend's children for the day, are not regulated activity. Other activities or situations which are not defined as regulated activity include:

- work with 16 and 17 year olds in a workplace
- work at mixed age sports and leisure facilities
- work with children , young people and/or adults at risk of harm by chance (for example if an adult brings their child to an aerobics class)
- work at a college for adults
- visiting a friend or relative in a children's home or residential care or nursing home
- work in a shop or leisure facility where children , young people and/or adults at risk of harm might be customers (for example ice cream vans, fairgrounds, holiday camps)
- visiting from overseas with a group - working or caring only for that group activity carried out by someone under 16.

Access NI cleared

Access NI is a criminal record check. A person working or volunteering in a role providing services to, or having close and regular supervision of children, young people and/or adults at risk of harm, usually need an enhanced Access NI check, the highest level of check. You must confirm in your AMR that all staff/volunteers in your charity that work with children, young people and/or adults at risk of harm have had an Access NI check and that this check did not identify any reasons that would prohibit them working with children, young people and/or adults at risk of harm.

Overseas

Outside the UK and Ireland.

Part A

All registered charities must complete Part A of the AMR form. This is irrespective of gross annual income.

Enter the charity's income and expenditure in the boxes provided. Please round all figures to the nearest pound. The expenditure box you cannot enter a negative number by adding the minus sign.

Part A: Finance

Part A: Finance

Print Save Save & Exit << Back Next >>

Financial period

- * Financial period start: 1 April Year 2020
- * Financial period end: 31 March Year 2021
- Reporting year is first financial year
- * Previous financial period end: 31 March Year 2020

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

Receipts and payments (cash) accounts Accruals accounts (Charities SORP)

Income and expenditure

Enter below your charity's income and expenditure for the financial period shown above.

Current financial period

- * Income: £1,000,000
- * Expenditure: £501,000

Previous financial period

- * Income: £500,000
- * Expenditure: £500,000

* Are the figures provided from consolidated accounts? Yes No

Print Save Save & Exit << Back Next >>

Help on 'Financial period'

Your 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.

If the financial year end date displayed is incorrect you must amend these details. You cannot change your financial year end date through the AMR form. You must exit the form and return to the Online Services Home page. From here you must select 'View/Amend financial periods' to submit a financial year end change request. You must complete this process before submitting your AMR.

Help on 'Basis of financial statements'

You must tell the Commission the type of accounts your charity has prepared. That is, whether the financial statements submitted have been prepared on a receipts or accruals accounts basis.

Receipts and payments accounts also known as cash accounts, provide a factual summary of money received and paid during the year and a statement providing information as to the charity's assets and liabilities at the end of the year. These type of accounts comprise a receipts and payments account and a statement of assets and liabilities.

Accruals accounts: Fully accrued accounts allocate the costs or income of a particular activity according to when the liability is incurred or when there is entitlement or certainty about income. This is not necessarily the date on which money is received or paid out. Charities preparing accruals accounts must prepare them in accordance with the relevant Charities Statement of Recommended Practice (Charities SORP). If you are unsure what type of accounts have been prepared for your charity you should seek professional help or contact a helper group for assistance.

Help on 'Income and expenditure'

Enter the charity's income and expenditure in the boxes provided. Please round all figures to the nearest pound.

The income and expenditure are based on the figures in the charity's accounts for the financial period you are reporting. You will have prepared your accounts in either the Accruals or Receipts and Payments format. The definition of income and expenditure will differ depending upon which format you have used.

Help on 'Income'

Definition of Income:

Accruals Accounts

This is the gross income, which should be calculated as the total incoming resources as shown in the Statement of Financial Activities (prepared in accordance with the Charities Statement of Recommended Practice (SORP) for all funds), but:

- Excluding the receipt of any endowment; and
- Including any amount transferred to income funds during the year from endowment funds so as to be available for expenditure.

Note: The SORP excludes from total incoming resources any gains on revaluation of fixed assets or gains on investments. Such gains do not form part of "gross income" for these purposes.

Receipts and Payments accounts

This is the gross income which is simply the total receipts recorded in the statement of accounts from all sources, excluding the receipt of any endowment, loans and proceeds from sale of investments or fixed assets.

[Help on 'Expenditure'](#)

Definition of Expenditure:

Accruals accounts

In accruals accounts total expenditure includes all monies paid out and due for payment, that relate to the financial period for which you are reporting. This should be calculated as the total resources expended from all income and endowment funds as shown in the Statement of Financial Activities (prepared in accordance with the SORP).

Receipts and Payments accounts

In receipts accounts this is the total of all monies paid out during the financial year via the bank and in cash. This is simply the total payments recorded in the charity's accounts.

[Help on 'Are the figures provided from consolidated accounts?'](#)

Consolidated or group accounts are the accounts prepared by the reporting 'parent' charity which controls or exercises dominant influence over one or more charitable or non-charitable subsidiaries. Group accounts are prepared in accordance with legal requirements and UK accounting standards and present the results of the whole group on a consolidated basis with the annual report and accounts submitted by the 'parent' charity including the financial results of the whole group.

Part A: Statement of Assets & Liabilities



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Part A: Assets & Liabilities

Yes No 

[Help on 'Statement of Assets and Liabilities.'](#)

All charities preparing Receipts and payments accounts must include:

- A receipts and payments accounts
- A Statement of assets and liabilities

Definition of Assets:

An asset is an item of property owned by the charity, regarded as having value and available to the charity. Assets include, but are not limited to, cash, bank accounts, debtors, land, property and equipment. This figure should agree with the total value of assets as stated in your accounts.

Definition of Liabilities:

Liabilities include, but are not limited to, loans, overdrafts, creditors and bank overdrafts. This figure should agree with the total value of liabilities as stated in your accounts.

A statement of assets and liabilities **must be included** even if you consider that your charity has no assets or liabilities. If your charity has no assets or liabilities, other than cash in hand or at bank, your statement could be as simple as:

“Other than cash held in hand or at bank, this charity has no other assets or liabilities”.

Part A: Auditing

Part A: Auditing Print Save Save & Exit << Back Next >>

✓ Introduction
✓ > Charity details
✓ Part A
✓ Finance
✓ **Auditing**
✓ Data breach
✓ Details
○ > Part B
> Part C
Declaration
Charity accounts

* What person or organisation reviewed the charity accounts for the financial period that applies to this form?
 Statutory audit Independent examination Not reviewed

Please provide details for the person or organisation below

Title ^P Other

First name ^P

* Surname or organisation name ^P

* Audit reference number ^P

* Address ^P

* Postcode ^P

Issues raised in your charity's audit/independent examiner's report

Note: If the independent examiner or auditor that reviewed your charity accounts highlighted specific concerns in their report you must let us know. This does not include issues raised by the auditor or independent examiner that were resolved by the charity trustees and were not then included in the report.

Did the auditor or independent examiner that reviewed your charity accounts raise any issues of concern in their report?

Print Save Save & Exit << Back Next >>

Help on 'What person or organisation reviewed the charity accounts for the financial period that applies to this form?'

This question relates to the charity accounts prepared for the financial period that relates to this form.

If the financial statements for the charity were audited or reviewed by an auditor or Independent Examiner, details required:

- Individual name or Organisation name
- Address and postcode
- Audit reference number (if applicable).

The following table sets out the level of external scrutiny required by law

Gross Annual Income	Independent Examination by an Independent Person	Independent Examination by an Prescribed/Qualified Person	Full Statutory Audit
£250,000 or less	√		
£250,001 up to £500,000		√	
£500,001 or more			√

For further guidance see [ARR02 Charity Reporting and Accounting: The Essentials](#) - Pages 22-25

Help on 'Did the auditor or independent examiner that reviewed your charity accounts raise any issues of concern in their report?'

Charities must confirm if the auditor or independent examiner have raised any issues of concern in their report and provide details if any concerns have been raised.

In the case of an audit this is when the auditor gives a modified opinion in the audit report which may be expressed as:

1. A qualified opinion
2. An adverse opinion
3. A disclaimer of opinion

In the case of an independent examination, where there are concerns about non-compliance with the requirements of the accounting and reporting regulations, then the examiner's report on those matters is said to be a 'qualified report'. It is qualified because there are one or more matters required by the regulations that have not been met and/or there are matters that need to be reported for a proper understanding of the accounts to be reached.

Part A: Data breach

Part A: Data breach Print Save Save & Exit << Back Next >>

✓ Introduction
✓ > Charity details
✓ Part A
✓ Finance
✓ Auditing
✓ **Data breach**
✓ Details
○ > Part B
○ > Part C
○ Declaration
○ Charity accounts

* Has your charity reported a data breach to the Information Commissioner's Office (ICO) within the last 12 months?
 Yes No

Print Save Save & Exit << Back Next >>

Help on 'Data breach'

If your charity has had to report a personal data breach to the Information Commissioners Office (ICO) in the last 12 months you must answer yes and provide a brief description of the nature of the breach. Guidance on personal data breaches and when and how to report them can be found on the ICO's website [Personal data breaches | ICO](#)

Part A: Other charity regulators

Part A: Charity details Print Save Save & Exit << Back Next >>

✓ Introduction
✓ > Charity details
✓ Part A
✓ Finance
✓ Auditing
✓ Data breach
✓ **Details**
○ > Part B
○ > Part C
○ Declaration
○ Charity accounts

* Is your charity registered with another charity regulator?
 Yes No

Please state your registered charity number below:

OSCR

CCEW

CRA

Print Save Save & Exit << Back Next >>

Help on 'Is your charity registered with another charity regulator?'

Charities must confirm if they are registered with any of the charity regulators below:

- Office of the Scottish Charity Regulator (OSCR)
- Charity Commission for England and Wales (CCEW) or
- Charities Regulatory Authority (CRA)

Provide registration numbers if relevant.

PART B

All registered charities with a gross annual income over £10,000 must complete Part B of the AMR.

Part B: Regulators

Fundraising Regulator

Raising funds from the public is the act of raising money by requesting gifts, donations, pledges, sponsorship, or legacies including land or property, by directly or indirectly engaging with members of the public and organisations such as trusts, foundations or private corporations, through a fundraising activity or professional fundraiser. This can include, face to face, or contact via telephone, text, postal services, advertising, social media or the internet.

Fundraising expenditure includes *“anything a charity spends on fundraising activity, except marketing and charity trading expenditure”*.

Please refer to the Commissions guidance *CCNI EG061 Fundraising for charities – A guide for charity trustees and the public* for more information.

Part B: Regulators

Print Save Save & Exit << Back Next >>

Fundraising Regulator

- Did the charity raise funds from the public during the year?
 Yes No
- Are you registered with the fundraising regulator?
 Yes No
- Did your charity spend more than £100k on fundraising expenditure?
 Yes No
- Does your charity use a commercial fundraiser?
 Yes No

Other regulators / registrar

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 and Safety Executive (HSENI)
- The Education and Training Inspectorate (ETI)
- Housing Division, Department for Communities (DFC)
- Department of Education
- Financial Conduct Authority (FCA)
- Department for the Economy
- Charities Institute Ireland
- Public Fundraising Association
- Institute of Fundraising
- Other

Print Save Save & Exit << Back Next >>

Help on 'Did the charity raise funds from the public during the year?'

Fundraising practice is the act of raising money by requesting gifts, donations, pledges, sponsorship, or legacies including land or property, by directly or indirectly engaging with members of the public and organisations such as trusts, foundations or private corporations, through a fundraising activity or professional fundraiser. This can include, face to face, or contact via telephone, text, postal services, advertising, social media or the internet.

Help on 'Are you registered with the fundraising regulator?'

The Fundraising Regulator (FR) is an independent body established for the purposes of strengthening the system of charity regulation in England, Wales and Northern Ireland and restoring public trust and confidence in fundraising.

Help on 'Did your charity spend more than 100K on fundraising expenditure?'

Fundraising expenditure includes *"Anything a charity spends on fundraising activity, except marketing and charity trading expenditure"*.

Help on 'Does your charity use a commercial fundraiser?'

A professional fundraiser is a person or organisation that carries out fundraising business on behalf of another organisation. If your charity uses a professional fundraiser to raise funds on behalf of your charity, tell us here. For further guidance on using third party fundraisers please see the Fundraising Regulators website "[Professional fundraisers, commercial participators and partners | Fundraising Regulator](#)"

Help on 'Other regulators / registrar'

Charities must confirm whether or not they are regulated by a regulator, or registered with a registrar, in addition to the Commission.

Part B: Staff, Volunteers & Assets

Part B: Staff, Volunteers & Assets

Print Save Save & Exit << Back Next >>

- Introduction
- Charity details
- Part A
- Part B
- Regulators
- Staff/Assets**
- Payments
- Transactions
- Gift Aid
- Part C
- Declaration
- Charity accounts

* **Employed staff** ^P
Please state how many staff were employed during the financial period. If you did not employ any staff enter '0'.

* **UK & Ireland Volunteers** ^P
Please give the number of UK and Ireland volunteers that the charity had during the financial period. This should be a best estimate of the actual number of individual volunteers involved during the year rather than a pro-rata or full-time equivalent number. Do not include the trustees in this figure. If you had no volunteers then enter '0'.

* **Charity assets**
Does the charity own or lease capital assets, land or buildings?
 Yes No

Print Save Save & Exit << Back Next >>

Help on 'Employed staff'

Please state how many staff were employed during the financial period. If you did not employ any staff enter '0'.

Charities must record the total number of paid staff at the accounting period end date. This should be a head count based on the payroll information submitted to HMRC.

Help on 'UK & Ireland Volunteers'

Please give the number of UK and Ireland volunteers that the charity had during the financial period. This should be a best estimate of the actual number of individual volunteers involved during the year rather than a pro-rata or full-time equivalent number. Do not include the trustees in this figure. If you had no volunteers then enter '0'.

A charity must record its best estimate of the number of individual volunteers involved in the charity during the financial year.

Help on 'Charity assets'

Does the charity own or lease capital assets, land or buildings?'


Charities must confirm whether they own or lease capital assets, land or buildings and confirm if these assets have been used to advance the charitable purposes of the charity.

Part B: Charitable expenditure

Part B: Charitable expenditure

Print Save Save & Exit << Back Next >>

- ✓ Introduction
- ✓ > Charity details
- ✓ > Part A
- ✓ ▾ Part B
 - ✓ Regulators
 - ✓ Staff/Assets
 - Charitable expenditure
 - ✓ Payments
 - Transactions
 - ✓ Gift Aid
- Declaration
- Charity accounts

HELP 

* What percentage of the charity's expenditure during the reporting year relates directly to activities undertaken to meet its charitable purposes?

- Charitable expenditure is less than 30% of total expenditure
- Charitable expenditure is between 30-50% of total expenditure
- Charitable expenditure is more than 50% but less than 70% of total expenditure
- Charitable expenditure is 70%+ as a proportion of total expenditure

Print Save Save & Exit << Back Next >>

Help on 'Charitable expenditure'

Charitable expenditure is spending that the charity has incurred for charitable purposes only. It includes such items as charitable grants and expenditure incurred on the administration of the charity. To answer this question you must calculate your charitable expenditure during the year as a proportion of total expenditure.

This question is for charities preparing Part B of the AMR only. If your charity's income is greater than £250,000 you will provide more detailed financial information in Part C of the AMR.

Part B: Trustee and related party payments

Part B: Trustee and related party payments Print Save Save & Exit << Back Next >>

- Introduction
- Charity details
- Part A
- Part B**
- Regulators
- Staff / Assc's
- Payments**
- Transactions
- Gift Aid
- Part C
- Declaration
- Charity accounts

• **Charity trustees** £
How many trustees were paid a fee or salary by the charity or related body during the accounting period?

Payments to charity trustees and related parties £

Answer in respect of all charity trustees who served at any time during the financial period and also include any persons, companies or other bodies connected with them. The charity includes any related body. Even if such items have been omitted from the charity's accounts they should still be included here on the form. Where the answer to any question is nil/none, please enter '0'.

State the total amounts paid to charity trustees and/or related parties during the accounting period for:

- Remuneration for being a charity trustee
- Payment to trustees in settlement of out-of-pocket expenses incurred in any capacity
- Payment to trustees for professional services provided to the charity
- Payment to related parties for professional services provided to the charity
- Payment to trustees for any other work done for the charity
- Payment to related parties for any other work done
- Payment to trustees for any other reason
- Payment to related parties for any other reason

Total amount paid to trustees during the accounting period

Total amount paid to the related parties during the accounting period

• Do trustees have specific authority Yes No in the governing document to make payments for being a charity trustee?

• Please state the largest amount owed to the charity by one charity trustee at any time during the financial period. If not applicable enter '0'.

• Please state the largest amount owed to the charity by a related party at any time during the financial period. If not applicable enter '0'.

Print Save Save & Exit << Back Next >>

Help on 'Charity trustees'

How many trustees were paid a fee or salary by the charity or related body during the accounting period?

Charities must state the number of trustees that were paid a fee or salary by the charity or related body during the accounting period. A related body includes connected companies and also other charities that are grouped through common

trusteeship, appointment rights or other arrangements. A connected company is a company of which the charity owns at least one fifth of the shares or voting rights or where the charity can otherwise ensure that the affairs of the company are conducted in accordance with its wishes. All companies that are subsidiaries of the charity come within the definition of connected company.

Help on 'Payments to charity trustees and related parties'

A connected person in relation to a charity means any persons falling into the following categories:

- a) a child, parent, grandchild, grandparent, brother, sister of any trustee
- b) the spouse or civil partner of any person falling within category (a)
- c) any person carrying on business in partnership with anyone falling within category (a) or (b)
- d) an institution which is controlled:
 - i. by the charity trustee or any person falling within categories (a)-(c), or
 - ii. by two or more such persons taken together, or
- e) a body corporate in which:
 - i. the charity trustee or any connected person falling within any of categories (a)-(c) has a substantial interest or
 - ii. two or more such persons, when taken together, have a substantial interest.

There are a number of reasons a charity trustee may receive payment from the charity.

- Remuneration for being a charity trustee - This refers to paying an individual in return for serving as a trustee and carrying out the day to day activities associated with the role.
- Reimbursements of out-of-pocket expenses - This refers to costs a trustee has had to meet personally, or which have been met on their behalf, in order to carry out trustee duties.
- Payment for services - A charity trustee might be paid for services that they provide to a charity over and above normal trustee duties. This includes for goods supplied in connection with the provisions of services.

Further information and examples are provided in the guidance document "Making payments to trustees" on the Commission's website.

Part B: Trustee transactions

These questions must be answered in respect of all charity trustees who served at any time during the financial period and includes any persons, companies or other bodies connected to with them.

Property is land or buildings, and assets such as vehicles, computers and equipment.

Part B: Trustee transactions Print Save Save & Exit << Back Next >>

Answer in respect of all charity trustees who served at any time during the financial period and also include any persons, companies or other bodies connected with them. 'The charity' includes any related body. Even if such items have been omitted from the charity's accounts they should still be included here on the form. Where the answer to any question is nil/none, please enter '0'.

Property is land or buildings, and assets such as vehicles, computers and equipment.

Property sold

- Has the charity sold or disposed of property to trustees during the financial period? Yes No
- Has the charity sold or disposed of property to related parties during the financial period? Yes No

Property bought

- Has the charity bought property from trustees during the financial period? Yes No
- Has the charity bought property from related parties during the financial period? Yes No

Land/buildings occupied

- Did the charity occupy any land or buildings belonging to trustees during the year? Yes No

Use of assets
Land/buildings occupied

- Did the charity occupy any land or buildings belonging to related parties during the year? Yes No

Use of assets

- Have any charity assets, including the use of land or buildings, motor vehicles, computers and/or equipment, been made available during the financial period to one or more trustees? Yes No

Print Save Save & Exit << Back Next >>

Help on 'Trustee transactions'

Charities must provide details of transactions with trustees and connected persons involving the charity property. Property is land or buildings and assets such as vehicles, computers and equipment. Charities must state whether the

following transactions have taken place and provide details of how much was paid or received in respect of it.

A connected person in relation to a charity means any persons falling into the following categories:

- a) a child, parent, grandchild, grandparent, brother, sister of any trustee
- b) the spouse or civil partner of any person falling within category (a)
- c) any person carrying on business in partnership with anyone falling within category (a) or (b)
- d) an institution which is controlled:
 - i. by the charity trustee or any person falling within categories (a)-(c), or
 - ii. by two or more such persons taken together, or
- e) a body corporate in which:
 - i. the charity trustee or any connected person falling within any of categories (a)-(c) has a substantial interest or
 - ii. two or more such persons, when taken together, have a substantial interest.

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

Part B: Gift Aid

The screenshot shows a web form titled "Part B: Gift Aid". On the left is a vertical navigation menu with the following items: Introduction, Charity details, Part A, Part B (highlighted with a right-pointing arrow), Regulators, Staff / Assets, Payments, Transactions, Gift Aid (highlighted with a right-pointing arrow), Part C, Declaration, and Charity accounts. Each item has a checkmark to its left. On the right, under the heading "Gift Aid" with a small icon, there are three questions, each with a red asterisk and radio button options for "Yes" and "No":

- * Are you entitled to claim gift aid? Yes No
- * Have you received eligible funds during the period? Yes No
- * Have you claimed gift aid on these funds? Yes No

At the top right and bottom right of the form area are buttons for "Print", "Save", "Save & Exit", "<< Back", and "Next >>".

Help on 'Gift Aid'

Charities must confirm if they are entitled to claim Gift Aid from HMRC, and whether they have claimed Gift Aid relief against eligible funds.

Part C

Part C is compulsory for charities with an income of more than £250,000. To complete it, you must input figures which are taken directly from the charity's signed accounts. The categories of information needed to complete this section will normally be found in the Statement of Financial Accounts (SoFA) for accounts prepared in accordance with the Charities Statement of Recommended Practice (SORP) (FRS102).

Part C: Breakdowns

Print Save Save & Exit << Back Next >>

- Introduction
- Charity details
- Part A
- Part B
- Part C
- Breakdowns**
- Assets/Other
- Declaration
- Charity accounts

Income & Endowments from: P

* Donations and legacies	<input type="text"/>	£
Legacies	<input type="text"/>	£
Endowments received	<input type="text"/>	£
* Other trading activities	<input type="text"/>	£
* Investments	<input type="text"/>	£
* Charitable activities	<input type="text"/>	£
* Other	<input type="text"/>	£
Total income and endowments	£0	£

Expenditure on: P

* Raising funds	<input type="text"/>	£
* Charitable activities	<input type="text"/>	£
Grants to institutions	<input type="text"/>	£
Governance costs	<input type="text"/>	£
* Other	<input type="text"/>	£
Total expenditure	£0	£

Other recognised gains and losses P

* Gains/(losses) on revaluation of fixed assets	<input type="text"/>	£
* Actuarial gains/(losses) on defined benefit pension schemes	<input type="text"/>	£
* Gains/(losses) on investment assets	<input type="text"/>	£
* Other gains/(losses)	<input type="text"/>	£

Print Save Save & Exit << Back Next >>

Income and endowments Help on 'Donations and legacies'

Donations and legacies include all income received by the charity for example, a gift made to it on a voluntary basis. A donation or legacy may be for any purpose of the charity (recorded as unrestricted funds) or for a particular purpose of the charity (recorded as restricted income funds or endowment funds).

Donations and legacies are defined in the Charities Statement of Recommended Practice (SORP) at paragraph (4.31)

Help on 'Legacies'

This is the amount of legacies received that is part of the income from donations and legacies reported above.

[Help on 'Endowments received'](#)

This is the amount of the year's donations and legacies reported above that has been added to endowments.

[Help on 'Other trading activities'](#)

This is the resources generated by trading activities that specifically raise funds for the charity. For example, membership fees, fundraising events such as jumble sales, sponsorships and shop income from selling donated goods. Other trading activities are defined in the Charities SORPs at paragraph (4.35).

[Help on 'Investments'](#)

This is incoming resources from investment assets, including dividends and interest receivable. Investment income is shown at paragraph (4.37) of the Charities SORP.

[Help on 'Charitable activities'](#)

These are any resources arising from activities promoting the charity's purposes, for example; training, events and conference fees, sale of goods or services as a charitable activity. Income from charitable trading is shown at paragraph (4.33) of the Charities SORP.

[Help on 'Other'](#)

These are the gains on the disposal of tangible fixed assets and receipt of any other incoming resources that cannot be accounted for in the previous categories. The amount is shown at paragraph (4.39) of the Charities SORP.

[Help on 'Total income and endowments'](#)

This is the total of all the incoming resources.

[Expenditure](#)

[Help on 'Expenditure on raising funds'](#)

This includes all expenditure incurred by a charity to raise funds for its charitable purposes. It includes the costs of all fundraising activities, events, non-charitable trading activities, and costs associated with the sale of donated goods. However, any costs incurred in providing goods or services as a charitable activity must not be included in this heading, even if a charge is made for their provision. These costs are shown at paragraph (4.44) of the Charities SORP.

[Help on 'Expenditure on charitable activities'](#)

These are all the resources applied in meeting the charitable objectives, including costs involved in negotiating contracts or grants, the direct provision of charitable services and a proportion of the charity's support costs and governance cost which, if allocated will be explained in the notes to the accounts. These costs are shown at paragraph (4.52) of the Charities SORP.

[Help on 'Grants to institutions'](#)

These grants form part of the expenditure on charitable activities. The SORP defined these as being grants not made to individuals. In this context grants do not include any allocated charity's support costs. The amounts of grants paid to institutions should be disclosed in the notes to the accounts. This field is for supplementary information only.

[Help on 'Governance costs'](#)

These are the general costs of running the charity. They normally include audit costs, legal advice to trustees and costs of meeting constitutional and statutory requirements (e.g. trustee meetings and annual statutory accounts). Governance costs are identified as a separate component of support costs in a disclosure note to the accounts see paragraph (8.13) of the Charities SORP.

[Help on 'Other'](#)

This will rarely be used as most expenditure can be categorised under expenditure on raising funds or expenditure on charitable activities, but where it is used, the amount will be as shown at paragraph (4.56) of the Charities SORP.

[Help on 'Total expenditure'](#)

The sum of all resources expended.

[Other recognised gains and losses](#)

[Help on 'Gains/\(losses\) on revaluation of fixed assets'](#)

This is the amount of any change in the value of tangible fixed assets (i.e. all assets not held for investment purposes) as a result of a revaluation during the financial year. This amount is shown at paragraph (4.62) of the Charities SORP.

[Help on 'Actuarial gains/\(losses\) on defined benefit pension schemes'](#)

If your charity operates a defined benefit pension scheme, this figure will include the actuarial gains or losses on the scheme as reported in the SoFA. This amount is shown at paragraph (4.63) of the Charities SORP.

[Help on 'Gains/\(losses\) on investment assets'](#)

This is the total of any unrealised gains and losses resulting from the revaluation of investment assets to market value, and gains and losses realised on the disposal of investment assets during the year. This amount is shown at paragraph (4.59) of the Charities SORP.

[Help on 'Other gains/\(losses\)'](#)

This amount is shown at row D3 of table 2 of the Charities SORP. For more information refer to paragraph 4.56 of the Charities SORP.

[Assets, liabilities & additional information](#)

- ✓ Introduction
- ✓ > Charity details
- ✓ > Part A
- ✓ > Part B
- ✓ > Part C
- ✓ Breakdowns
- Assets/Other
- Declaration
- Charity accounts

Part C: Assets, liabilities & additional information

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Assets & Liabilities ⓘ

- * Total fixed assets ⓘ
- * Fixed asset investments ⓘ
- * Total current assets ⓘ
- * Current investment assets ⓘ
- * Cash at bank and in hand ⓘ
- * Creditors due within one year ⓘ
- * Long term creditors and provisions ⓘ
- * Pension fund assets/liabilities ⓘ
- * Total net assets/liabilities ⓘ

Additional information ⓘ

- * Support costs ⓘ
- * Depreciation charge for year ⓘ

- * Total fixed assets (at start of year) ⓘ
- * Total fixed asset investments (at start of year) ⓘ
- * Endowment funds ⓘ
- * Restricted funds ⓘ
- Unrestricted funds ⓘ
- Designated funds ⓘ
- General funds ⓘ
- Total funds ⓘ

- * Level of reserves ⓘ
- * Prior year adjustments ⓘ

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Help on 'Total fixed assets'

These are assets held for continuing use, including tangible fixed assets such as land, buildings, equipment and vehicles, and any investments held on a long term basis to generate income or gains. These also include any heritage assets that are maintained or preserved as part of the charity's objects or intangible assets such as patents. The total amount of fixed assets will be shown on the balance sheet and is the total of lines A1 to A3 in the Charities SORP.

Help on 'Fixed asset investments'

These are assets held for the long term to generate income or gains. This may include quoted and unquoted shares, bonds, gifts, common investment funds, investment property and term deposits held as part of the investment portfolio. Fixed asset investments will exclude programme related investments, shown at line 4 in the Charities SORP. This field is for supplementary information only.

Help on 'Total current assets'

This includes stock, debtors, current asset investments and cash. The amount is shown as the total of lines B1 to B4 of the Charities SORP.

Help on 'Current investment assets'

These are assets held with the intention of disposing of them within the next 12 months. These are shown at line B3 of the Charities SORP. This field is for supplementary information only.

Help on 'Cash at bank and in hand'

This includes deposits with banks and other financial institutions, which are repayable on demand, but excludes bank overdrafts. Cash is shown at line B4 of the Charities SORP. This field is for supplementary information only.

[Help on 'Creditors due within one year'](#)

This is amounts owed to creditors including loans and overdrafts, trade creditors, accruals and deferred income, that are payable within one year and are shown at line C1 of the Charities SORP.

[Help on 'Long term creditors and provisions'](#)

This is amounts owed to creditors payable after more than one year, with provisions for liabilities and charges, and are the total of lines C2 and C3 of the Charities SORP.

[Help on 'Pension fund assets/liabilities'](#)

This is the surplus or deficit in any defined benefit pension scheme operated and represents a potential long term asset or liability. The pension fund asset or liability is shown at line C4 of the Charities SORP. If the figure is a pension fund deficit it should be prefixed with a minus.

[Help on 'Total net assets/liabilities'](#)

This is the total of all assets shown less all liabilities. The amount is the net figure from the lines A to C of the Charities SORP as net assets or liabilities, including any pension fund asset or liability and is equal to the total funds of the charity.

[Help on 'Total fixed assets \(at start of year\)'](#)

This is the total amount of fixed assets at the start of the year and will be shown in the comparative figures of the balance sheet and in the notes to the accounts. The amount is shown as the total of section A of table 5 for the previous year in the Charities SORP.

[Help on 'Total fixed asset investments \(at start of year\)'](#)

These are the fixed asset investments at the start of the year and will be shown in the comparative figures of the balance sheet and in the notes to the accounts. The amount is shown at row A4 of section A of table 5 for the previous financial year end in the Charities SORP. This field is for supplementary information only.

[Help on 'Endowment funds'](#)

This is the amount of all permanent and expendable endowment funds. The amount is shown at row D1 of table 5 of the Charities SORP.

[Help on 'Restricted funds'](#)

This is the amount of all funds held that must be spent on particular purposes of the charity. The amount is shown at row D2 of table 5 of the Charities SORP.

[Help on 'Unrestricted funds'](#)

This is the amount of all funds held for the general purposes of the charity. This will include unrestricted income funds, designated funds, revaluation reserves

and any pension reserve. The amount is shown at row D3 of table 5 of the Charities SORP.

[Help on 'Designated funds'](#)

This is supplementary information and forms part of the total unrestricted funds figure above. It is the amount of unrestricted funds that have been set aside for a particular purpose by the trustees.

[Help on 'General funds'](#)

This is supplementary information and forms part of the total unrestricted funds figure above. This will include unrestricted funds, revaluation reserve and any pension reserve, less the amount set aside by trustees as designated funds.

[Help on 'Total funds'](#)

These are all funds shown on the balance sheet and comprise endowments, restricted income and unrestricted funds. The amount is shown as the net total of section D of table 5 of the Charities SORP and is equal to the total net assets figure.

Additional information

[Help on 'Additional information'](#)

The information to complete this section will generally be found in the notes to the accounts.

[Help on 'Support costs'](#)

These are costs which, while necessary to deliver the activity, do not themselves produce activity. They include central office functions of the charity and are often apportioned to activities. The amount shown here is the total amount of support costs (for charitable, fundraising and governance activities) included in the resources expended. This amount will be shown in the notes to the accounts if it is significant.

[Help on 'Depreciation charge for year'](#)

This is the amount of depreciation on tangible fixed assets (including impairment charges, if any) which will be shown as the charge for the year in the tangible fixed assets note to the accounts.

[Help on 'Level of reserves'](#)

The level of reserves is calculated in accordance with paragraph (1.48) of the Charities SORP and is stated in the trustees' annual report (TAR).

[Help on 'Prior year adjustments'](#)

This is the amount the financial statements have been adjusted (if at all) in relation to accounting for the prior year(s).

Declaration

Declaration

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

Public benefit guidance declaration

* I confirm that all the trustees have complied with their duty under charity law to have regard to the Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Yes No

Serious Incident Reporting
If a serious incident has occurred in your charity you should contact the Commission immediately.

* 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

Final declaration
I certify that the information entered in this form is correct to the best of my knowledge.

I confirm that the information shown in the 'Online Services' for this charity is complete and accurate.

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

In this section charities are asked to make a declaration about the Commission's Public benefit guidance, Serious Incident Reporting and about children, young people and/or adults at risk of harm.

Public benefit guidance: Under the Charities Act, charity trustees **must** have regard to the public benefit statutory guidance produced by the Commission. This means charity trustees must be able to show that they are aware of the guidance and that they have taken it into account in making a decision where the guidance is relevant. You can read or download *the public benefit requirement* as well as the accompanying glossary [The public benefit requirement | The Charity Commission for Northern Ireland \(charitycommissionni.org.uk\)](#).

Serious Incident reporting: If a serious incident has taken place in your charity, charity trustees are expected to report what happened to the Commission and explain how it is being managed. Incidents should be reported to the Commission even if the trustees have already reported them to the PSNI, donors or another regulator. The Commission regards a serious incident as an adverse event, whether actual or alleged, which results in, or risks, a significant:

- loss of charity money or assets
- damage to charity property
- harm to the work of the charity, its beneficiaries or reputation.

If a Serious incident has occurred during the year and you have not already reported it to the Commission you should do so immediately. For further information on Serious incident reporting and how you report to the Commission please see the guidance on our website [here](#).

Final Declaration

Charities are asked to declare that the information provided is accurate. This means the information in the AMR must be approved by the charity trustees before it is submitted. If you are authorised to submit the AMR on behalf of the charity trustees, you can do this by saving and printing a copy of the draft AMR for approval.

Charity accounts

Charities are asked to attach and submit their accounts and reports as PDF documents.

The PDF documents submitted by the charity are automatically published to the Commission's online register. It is very important therefore that charities submit the correct documents.

The Commission may not review the documents submitted and has no control over the actions of anyone who obtains or uses data from the public register so you should ensure you only provide the information requested by the Commission.

By clicking 'submit' you are certifying that you have understood what the Commission has asked you to provide and that the trustees have individually verified the content of the material intended to be submitted and consented to its submission.

You must **not** attach bank statements or include any other sensitive or personal information to the documents submitted to the Commission.

Charity accounts

Print Save Save & Exit << Back Next >>

- ✓ Introduction
- ✓ > Charity details
- ✓ > Part A
- ✓ > Part B
- ✓ > Part C
- ✓ Declaration
- ✓ Charity accounts

All charities must attach and submit the charity accounts and reports as PDF.

- * Charity accounts Attach
- * Trustee Annual Report Attach
- * Audit Report or Independent Examiners Report Attach

Completed on behalf of all the charity trustees by:

- * Title Other
- * Name
- * Job role or capacity
- * Telephone number
- * Email

On submission, your Annual Monitoring Return and attached files will be sent to the Charity Commission Northern Ireland for processing. Your charity contact will be emailed a copy of this form for your records.

If you have produced one **PDF** report which includes all three documents (Charity Accounts, Trustee Annual Report and Audit Report or Independent Examiners Report), you can **either**:

- upload the document 3 times or
- split the document and upload separately.

However each document must be saved as a [separate pdf](#) with a different name. The system will not accept three versions of a document.

Disclaimer

Disclaimer: Please note the information and documentation you submit will automatically be published to the Commission's online public register. The Commission may not review the material submitted immediately and we have no control over the actions of anyone who obtains or uses data from the public register so you should ensure you only provide the information requested by the Commission.

By clicking 'submit' you are certifying that you have understood what the Commission has asked you to provide and that the trustees have individually verified the content of the material intended to be submitted and consented to its submission.

You must **not** attach bank statements to the documents submitted to the Commission.

I confirm I have read and agree to the above.



A copy of your charity's completed and submitted AMR form will be sent to your charity's e-mail address which is held for Commission use.