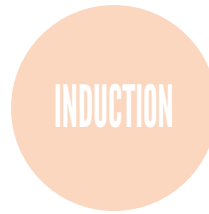




TRUSTEES' WEEK 2013  
4-10 NOVEMBER



Monday 4 November   Tuesday 5 November   Wednesday 6 November   Thursday 7 November   Friday 8 November

# WHAT

Trustees sometimes consider that the Reporting and Accounts obligations of their Charity are merely an administrative duty, best left to the Secretary or Treasurer, but this is not the case.

As a Trustee you are personally responsible for ensuring that the Charity fulfils its obligations and failing to do so is a criminal offence. The Charity Commission are currently pursuing defaulting charities with vigour.

# WHY

Providing good quality accounts and detailed information in your reports is about more than just form filling, it is about communicating the successes of your Charity with the wider public, in a transparent manner that enables you to build trust with donors.

Prudent donors will check that you have complied with your filing obligations and will review the information you provide. Filing on time shows you are a well run charity and is often as important as demonstrating the good that you do with the funds you receive.

# HOW

- All charities must prepare accounts within 10 months of the financial year end even if there is no obligation to file with the Charity Commission.
- All registered charities whose income is above £25,000 and all CIOs must file with the Charity Commission an annual return, below that an annual update form is required.
- All registered charities whose income is above £250,000 and all CIOs must file annual accounts with the Charity Commission.
- Filed accounts must be audited if income exceeds £500,000 or assets are more than £3.26 million with income over £250,000, otherwise an independent examination will suffice.
- Charities which are registered companies must also file their annual accounts with Companies House as well as completing a separate Companies House Annual Return form.



Charity Reporting and Accounting: The Essentials (January 2013) CC15b  
<http://www.charitycommission.gov.uk/media/93871/cc15btext.pdf>

Independent Examination of Charity Accounts: Trustees' Guide CC31  
<http://www.charitycommission.gov.uk/media/94051/cc31text.pdf>

Accruals Accounts Pack CC17  
<http://goo.gl/TV9Tsj>

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