



Charities – Annual Returns, Reports and Accounts

The advice in this guidance note applies to all registered charities and is therefore relevant to trustees of bell restoration funds and ringing societies that are registered as charities. Detailed guidance on these matters is to be found on the Charity Commission's website <https://www.gov.uk/government/organisations/charity-commission>.

Annual Returns and Accounts

All charities must prepare accounts and a trustees' annual report, which must be available on request.

Charities whose income exceeds £10,000 must submit an Annual Return to the Charity Commission, giving basic information on the charity's objects and activities, the names and addresses of trustees and a summary of income and expenditure during the year.

Charities whose income exceeds £25,000 must also send the Accounts for the year, together with an Independent Examiner's or Auditor's report, and the Trustees' Annual Report.

The Annual Report

Trustees of non-company charities with an annual income under £500,000 (which are likely to include all ringing-related charities) may prepare a simple report, which includes:

- The charity's name, registration number, address and trustee names.
- Its structure and details of how it is managed, including how it recruits trustees.
- Its activities and objectives in the year.
- Its achievements and performance, including reporting on its public benefit.
- A financial review including any debts and details of its reserves policy (if applicable).
- Details of any funds held as a custodian trustee.

As stated above, the report only has to be sent to the Charity Commission if annual income exceeds £25,000, although occasionally the Commission may ask to see reports from smaller charities. More information on public benefit reporting appears below.



Public Benefit

All charities must have charitable purposes or aims that are for the public benefit. This is known as the 'public benefit requirement'. Although all charities have always had to meet this requirement, the Charities Act 2006 highlights it by explicitly including public benefit in the definition of a charitable purpose. Since 1st April 2008 all charities must be able to demonstrate, explicitly, that their aims are for the public benefit by including a statement in the trustees' annual report.

The Charity Commission's website has extensive guidance on what the requirement means and how to report it. Charities whose gross income does not exceed £500,000 are required to include in their annual report:

- A brief summary setting out the main activities undertaken by the charity to carry out its charitable purposes for the public benefit; and
- A statement as to whether they have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Trustees may, of course, provide fuller public benefit statements if they wish.

Two examples of public benefit statements by ringing charities are given below:

(1) From a bell restoration fund:

"As requested by Section 4 Charities Act 2006, the trustees have had due regard to the Charity Commission's general guidance on public benefit when reviewing the Fund's aims and objectives and believe that the matters reported upon in this Annual Report demonstrate that this Charity continues to provide public benefit."

(In this case the aims and objectives - to provide financial assistance by way of grants to churches incurring expenditure on the provision, maintenance or improvement of their bells and bell installations or for the maintenance of their towers and belfries – are set out elsewhere in the report.)

(2) From the annual report of the Central Council:

"The public benefits from the following areas of activity of the Council:

- (i) The promotion of public worship by the ringing of church bells.
- (ii) The preservation of the tradition and heritage of change ringing.
- (iii) The encouragement and promotion of high standards of ringing.
- (iv) The provision of financial and specialist knowledge in the support of belfry repairs and maintenance.
- (v) The preparation and publication of educational and training materials."



Central Council of Church Bell Ringers
"Registered Charity number 270036"

Bell Restoration Committee

This and other guidance notes produced by the Bell Restoration Committee may be downloaded free of charge from the Bell Restoration Committee section of the Central Council of Church Bell Ringers web site: www.cccbr.org.uk/bellrestoration. Please check the web site to ensure you have the latest issue.