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| Trustees’ annual report content minimum requirements for charities preparing receipts and payments accountsCharity Commission NI [[1]](#footnote-1) |

| Legal requirement  | Help note | Tick |
| --- | --- | --- |
| The financial year the report relates to | For example, 01 April 2015 to 31 March 2016. |  |
| A summary of the charity’s: * main activities to further its purposes for the public benefit
* main achievements in the year
 | This is known as public benefit reporting.  |  |
| A statement that the trustees have had regard to the Commission’s Public benefit requirement statutory guidance | Charity trustees are legally obliged to have regard to this guidance available at:https://www.charitycommissionni.org.uk/manage-your-charity/register-your-charity/the-public-benefit-requirement/ |  |
| A review of the charity’s financial position at the end of the year | Include details of any debts held by the charity and any reserves policy. |  |
| Details of any fund held by the charity that was materially in deficit’ at the end of the year and steps taken by the charity trustees to eliminate the deficit | Funds that are ‘materially in deficit’ are in shortfall and, for example the shortfall in a particular fund may be considered material where it is:* a substantial amount of total overspend or
* a substantial amount of overspend relative to the total amount received into that fund or
* likely to have a significant impact on the deliverables of that particular activity.
 |  |
| A dated signature of one or more of the charity trustees | Those who sign/date the report must be authorised by the charity to do so. |  |
| The name of the charity as it appears on the register of charities, as well as any other names it is known by | This may include an acronym or working name used by the charity. |  |
| The Northern Ireland charity (NIC) number and, if applicable, company registration number | The NIC number was given to you when the charity was registered. |  |
| The principal address of the charity and, if it is a charitable company, the address of its registered office | The principal address and the registered office may be the same |  |
| The names of: * all charity trustees on the date the report was approved and
* all individuals who served as charity trustees during the year
 | The Commission may grant a request for trustee anonymity and exempt a charity from disclosing the name of one or more trustees in the report, or from listing the principal address of the charity. This will only be where there is a concern that the information could lead to an individual being placed in personal danger. If you have been granted anonymity at registration you should omit the relevant details from the trustees’ annual report submitted to the Commission. |  |
| Details of how the charity is constituted and its governing document | Include details and dates of any document/provision setting out the charity’s purposes and/or how it is administered eg governing document, a deed, or a management statement. |  |
| A summary description of the purposes of the charity | Give a summary of the purposes of the charity as listed on the register of charities and in its governing document. The purposes are what the charity is set up to achieve. |  |
| The name of any person, or body of persons, permitted by the trusts of the charity to appoint one or more new charity trustees and a description of the method used to make such appointments | If there is any individual or organisation with the power to appoint charity trustees, such as another charity or a government department, provide their details, the relevant powers, and methods of appointment. |  |
| Good Practice | Help Note | Tick |
| Include details of any funds held by the charity as a custodian trustee | This is mandatory for charities preparing accruals accounts. |  |
| Ensure that figures provided in the report are consistent with figures reported in the charity’s accounts |  |  |
| You can put more detail into your trustees’ annual report if you think this will be useful to those most likely to read and use the report. | This can help to tell the story of what the charity has done, and what it has achieved, across the year, eg, a chairperson’s report, an environmental report or impact assessment. |  |

1. https://www.charitycommissionni.org.uk/manage-your-charity/annual-reporting/ [↑](#footnote-ref-1)