



## GUIDANCE NOTES

Income £10,000 or less



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You should submit your Annual Update form in the envelope provided. Charities with an income of £10,000 or less are not required to submit accounts to us, although they must still be prepared and be available upon request. The envelope is not freepost so you will need to pay the correct postage when returning it. If you lose the envelope, please send the form to the following address: Charity Commission, PO Box 1300, Liverpool L69 3BF.

## Data protection

Any information you provide to us will be held securely and in accordance with the rules on data protection. Your personal details will be treated as private and confidential and safeguarded and not disclosed to anyone unconnected to the Charity Commission unless you have consented to its release, or in certain circumstances where:

- we are **legally** obliged to do so; or
- disclosure is deemed by the Commission to be **necessary** for the proper discharge of our statutory functions; or
- disclosure is deemed by the Commission to be **necessary** in compliance with our function as regulator of charities; or
- disclosure to a relevant public authority is deemed by the Commission to be both a **necessary** disclosure and subject to an **overriding public interest**.

We will ensure that any disclosure made for this purpose is proportionate, considers your right to privacy and is dealt with fairly and lawfully in accordance with the Data Protection Principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals. As a 'data controller' under the Act, the Charity Commission must comply with its requirements.



## Definition of expenditure

This is the total expenditure, which should be calculated as follows:

**For receipts and payments accounts** - total expenditure is simply the total payments recorded in the statement of accounts.

**For accrual accounts** - total expenditure is the total resources expended from all income and endowment funds as shown in the Statement of Financial Activities (prepared in accordance with the SORP).

## A3 – Charity contact

The contact details we currently hold for your charity are printed here. The contact's name, address and telephone number are recorded on the Register of Charities. These details are made public on the Register and are also displayed on the charity's Register entry on our website.

There are two types of contact: an individual contact or an organisation contact. The differences between them are outlined later in this section.

If the pre-printed details are incorrect or incomplete, or if you wish to inform us of a new contact, please use section A3a to provide details for an individual contact or A3b to provide details for an organisation contact. Do not give both an individual contact and an organisation contact as we will accept only one set of details.

It is vitally important that you keep the contact details up to date. If the contact changes at any time during the year, the outgoing contact should let us know the details of their replacement. They can do this by using our online services on the website or by writing to Charity Commission Direct at the address on the back cover of this booklet.

### Individual contact

An individual contact is a named person. This can be one of the charity trustees, such as the chairperson, or it can be a person who acts for the charity but is not a trustee.

The contact details are displayed on the Register of Charities, so it should be someone with a good working knowledge of the charity, who is able to answer queries from the public.

If you are updating the current individual contact details or giving details of a new individual contact, please see section A3a opposite.

### Organisation contact

If the charity does not wish to have a named individual as its contact, it can use an organisation instead. This could be a firm of solicitors acting on the charity's behalf, or the charity itself at the charity address (if it has one).

The contact address is displayed on the Register of Charities and may be used by the public to get in touch with the charity, so the contact organisation should be able to answer general queries about the charity, or at least direct enquiries to the correct person.

If you are updating the current organisation contact details or giving details of a new organisation, please see section A3b opposite.

## A3a – New or amended individual contact

Use this section to amend existing details, or to provide details of a new individual contact. Whether you are amending details, or informing us of a new individual, please provide a full set of details for that person rather than just the missing or changed information.

Please include:

- all personal names (also known as first or given names);
- family name (also known as surname);
- date of birth; and
- full address and postcode.

If you wish, you can also enter a suffix to the name to record any qualifications or honours the individual would like to appear after their name, e.g. BA, OBE.

You may also enter a preferred name for the contact, for example Vicky Smith instead of Mrs Victoria Mary Smith. We will then record the preferred name on the Register of Charities and use it to mail the charity; otherwise we will record and use the full name details.

The postal address need not be the person's home address; it could, for example, be their work address. But if they act as contact for a number of charities, it must be an address that can be used for all of them. It should be somewhere post is checked regularly and can be received easily.

You can also supply contact telephone and mobile phone numbers. The contact telephone number will be recorded on the Register of Charities and will also be displayed on the charity's Register entry on our website. We will not make the mobile phone number public but may use it to contact the charity.

If you currently have a named individual as the charity's contact, but would prefer to use an organisation instead, you should use section A3b to give details of the new organisation contact.

## A3b – New or amended organisation contact

Use this section to amend existing details, or to provide details of a new organisation as contact.

Whether you are amending details or informing us of a new organisation, we will need a full set of details for the organisation, consisting of its name, full address and postcode.

You can also supply contact telephone and mobile phone numbers for the organisation.

The contact telephone number will be recorded on the Register of Charities and will also be displayed on the charity's Register entry on our website. We will not make the mobile phone number public but may use it to contact the charity.

If you currently have an organisation as the charity's contact, but would prefer to use a named individual instead, you should use section A3a to give details of the new individual contact.

## A4 & A5 – Charity email addresses

These sections will show any email address details we hold for your charity. Your charity can have two email addresses listed:

- a private address that we will use to contact the charity, for example when issuing a password to access our online services or for mailing reminders; and also
- a public address, which is recorded on the Register of Charities and is displayed on the charity's Register entry on our website.

You need not necessarily supply two different addresses, as the same address can be used for both purposes. If the same address is to be used, you should give it in both A4 and A5.

If you wish to change or amend a pre-printed email address, or to supply us with a new email address, please use the white boxed area. If you wish to delete a pre-printed email address and are not providing a new one, please put a cross in the 'Remove' box next to the relevant address.

You do not have to provide email addresses, but if you do it is important that you keep the details up to date. If the addresses change at any time during the year, you should let us know. You can do this by using our online services on the website or by writing to Charity Commission Direct at the address on the back cover of this booklet.

## A6 – Charity website

This section will show any website address details we hold for your charity. The address will be recorded on the Register of Charities and will also appear on your charity's Register entry on our website as a link to your charity's own website.

If you wish to change or amend a pre-printed website address, or to give us details of a new address, please use the white boxed area. If you wish to delete the pre-printed website address and are not providing a new one, please put a cross in the 'Remove' box next to the address.

## A7 – Current individual trustees

Use this section to check and, if necessary, amend the details of the individual trustees whose names are currently recorded on the Register of Charities.

The charity trustees are the people who, under the terms of the governing document, are responsible for controlling the management and administration of a charity. They may be known by various names. For example, in the case of an association, the charity trustees are normally the executive or management committee, and in the case of a charitable company it is usually directors who are the charity trustees.

**We require details of the trustees in post at the time of completing the form and not necessarily at the financial year-end.** Enter new trustees (or trustees who have been acting for some time but are not listed) at section A8 'New individual trustees'.

Please note that if we have not been supplied with a full set of details for a trustee in the past, their details may not have been recognised, and will not be listed. If any part of a name or address for a trustee is incorrect or incomplete, please provide a **full** set of details again under 'Amended details', rather than just the missing or changed information.

A full set of details consists of:

- all personal names (also known as first or given names);
- family name (also known as surname);
- date of birth; and
- full home address and postcode.

We require the trustee's home address rather than a work or charity address so that the information is valid for identification and intelligence purposes.

In addition, it would be helpful for you to supply a telephone number for each trustee in case we should need to contact them. If you wish, you can also enter a suffix to the name to record any qualifications or honours the individual would like to appear after their name, e.g. BA, OBE.

You may also enter a preferred name for the trustee, for example Vicky Smith instead of Mrs Victoria Mary Smith. We will then record the preferred name on the Register of Charities; otherwise we will record the full name details.

You may also supply email addresses for trustees. These addresses will not be shown to the public. We may use them from time to time to email important updates about trusteeship. If the trustees do not wish to receive these updates, please put a cross in the relevant box on page 4 of the form.

If you wish to delete a pre-printed email address, and are not providing a new one, please put a cross in the 'Trustee no longer has an email address' box underneath that trustee's details.

You should tell us who the chair of the charity is (if you have one). Put a cross in the 'Trustee is chair of the charity' box underneath the relevant trustee listed in either section A7 or A8.

Please note that unless a dispensation is granted, the names of the trustees will appear on the public Register of Charities, which can be viewed on our website. Trustees' addresses and other personal details will not be made public. For information on dispensations, please call Charity Commission Direct on 0845 3000 218.

If an individual listed is no longer acting as a trustee, please put a cross in the 'No longer trustee' box underneath their pre-printed details and we will remove them from our records.

## A8 – New individual trustees

Use this section to give us details of new individual trustees. This includes individuals who may have been acting as trustees for some time but whose details are not printed in section A7 and whose names are not recorded on the Register of Charities. For all individuals we need a full set of details consisting of:

- all personal names (also known as first or given names);
- family name (also known as surname);
- date of birth; and
- full home address and postcode.

We require the trustee's home address rather than a work or charity address so that the information is valid for identification and intelligence purposes.

In addition, it would be helpful to supply a telephone number for each trustee in case we need to contact them. If you wish, you can also enter a suffix to the name to record any qualifications or honours the individual would like to appear after their name, e.g. BA, OBE.

You may also enter a preferred name for the trustee, for example Vicky Smith instead of Mrs Victoria Mary Smith. We will then record the preferred name on the Register of Charities; otherwise we will record the full name details.

If your charity has more new trustees than can be entered in this section of the form, please make copies of a blank page from this section of the form and attach these extra pages inside the form when you return it to us.

Please note that unless a dispensation is granted for security or other reasons, the trustees' names will appear on the Register of Charities, which can be viewed on our website. Trustees' addresses and other personal details will not be made public. For information on dispensations please call Charity Commission Direct on 0845 3000 218.

## A9 – Corporate trustee

This section will only have details printed if we know that the charity has a corporate trustee, e.g. a parish council or NHS Trust.

A corporate trustee is a body which is a separate legal entity and has been identified in the charity's governing document as being its trustee. It should not be confused with an organisation identified in the governing document as a nominating body able to appoint individual trustees.

If you are unsure whether your charity has a corporate trustee, please look at your governing document. Most charities will have either a corporate trustee or individual trustees, not both.

Please check the corporate trustee's details on the form. If they are incorrect or incomplete, or if this section is blank and your charity has a corporate trustee, please enter the correct details in full under section A9a, 'New or amended corporate trustee' and see the notes below.

### A9a – New or amended corporate trustee

Use this section to amend existing details or to provide details of a new corporate trustee. Whether you are amending details or informing us of a new corporate trustee, we will need a full set of details, consisting of the corporate trustee's:

- name; and
- full address and postcode.

It would also be useful to have a telephone number and an email address. Please note that the corporate trustee's name will be displayed on our website, but we will not make public any address, telephone or email details.

If your charity has more than one corporate trustee, please attach a covering letter to the form, stating the name and full address of each corporate trustee, or visit our website and use our online services to check and amend the details.

## A10 & A11 – Area of operation

Any member of the public can inspect the Register of Charities, and it is available on our website. To enable the public, beneficiaries and potential funders to search the Register and find charities in specific areas, we ask you to tell us exactly where you operate.

By 'area of operation', we mean the geographical area where the charity spends its charitable funds on its charitable purposes, rather than the location of its administrative offices. For instance, even if a charity operating an orphanage in Romania has its base in Hertfordshire, the area of operation should be shown as Romania.

If there are no details pre-printed on your form, you should enter in section A10a or A11a (or both) the actual areas or countries in which you are now operating.

It is important that the Register accurately reflects the area(s) trustees have decided to focus on for the time being. The area of operation may change from year to year, but if you keep your Register entry up to date you are less likely to receive requests for help from outside your chosen area.

## A10 – Area of operation in England and Wales

If your charity operates in England or Wales (or both) and we currently hold the details, these are printed in section A10. If any of these entries no longer apply, you should enter a cross in the relevant boxes to remove them.

If your charity operates in more than ten local authority areas in England or Wales (or both), but this is not already listed in section A10, you should put a cross in the relevant 'throughout' box in section A10a.

If your charity operates throughout the United Kingdom, you should select 'throughout England and Wales' in section A10a and add entries for Northern Ireland and Scotland in section A11a (if they are not already listed in the printed entries).

In section A10a you can add areas in England and Wales. We can only accept new entries for local authority areas from the lists that follow.

Valid areas of operation may change. The areas listed here and in the note on A11 are correct at the time of publication.

### Unitary authority areas

Bath and North East Somerset	Conwy	Leicester City
Blackburn with Darwen	Darlington	Luton
Blackpool	Denbighshire	Medway
Blaenau Gwent	Derby City	Merthyr Tydfil
Bournemouth	East Riding of Yorkshire	Middlesbrough
Bracknell Forest	Flintshire	Milton Keynes
Bridgend	Gwynedd	Monmouthshire
Brighton and Hove	Halton	Neath Port Talbot
Bristol City	Hartlepool	Newport City
Caerphilly	Herefordshire	North East Lincolnshire
Cardiff	Isle of Anglesey	North Lincolnshire
Carmarthenshire	Isle of Wight	North Somerset
Ceredigion	Isles of Scilly	Nottingham City
	Kingston upon Hull City	Pembrokeshire

**Unitary authority areas (cont)**

Peterborough City  
 Plymouth City  
 Poole  
 Portsmouth City  
 Powys  
 Reading  
 Redcar and Cleveland  
 Rhondda Cynon Taff  
 Rutland  
 Slough  
 South Gloucestershire  
 Southampton City  
 Southend-on-Sea  
 Stockton-on-Tees  
 Stoke-on-Trent City  
 Swansea, City of  
 Swindon  
 Telford and Wrekin  
 Thurrock  
 Torbay  
 Torfaen  
 Vale of Glamorgan  
 Warrington  
 West Berkshire  
 Windsor and Maidenhead  
 Wokingham  
 Wrexham  
 York, City of

**London boroughs**

Barking and Dagenham  
 Barnet  
 Bexley  
 Brent  
 Bromley  
 Camden  
 City of London  
 Croydon  
 Ealing  
 Enfield  
 Greenwich  
 Hackney  
 Hammersmith and Fulham  
 Haringey  
 Harrow  
 Havering  
 Hillingdon  
 Hounslow  
 Islington  
 Kensington and Chelsea  
 Kingston upon Thames  
 Lambeth

Lewisham  
 Merton  
 Newham  
 Redbridge  
 Richmond upon Thames  
 Southwark  
 Sutton  
 Tower Hamlets  
 Waltham Forest  
 Wandsworth  
 Westminster City

**Metropolitan areas**

Barnsley  
 Birmingham City  
 Bolton  
 Bradford City  
 Bury  
 Calderdale  
 Coventry City  
 Doncaster  
 Dudley  
 Gateshead  
 Kirklees  
 Knowsley  
 Leeds City  
 Liverpool City  
 Manchester City  
 Newcastle upon Tyne City  
 North Tyneside  
 Oldham  
 Rochdale  
 Rotherham  
 Salford City  
 Sandwell  
 Sefton  
 Sheffield City  
 Solihull  
 South Tyneside  
 St Helens  
 Stockport  
 Sunderland  
 Tameside  
 Trafford  
 Wakefield, City of  
 Walsall  
 Wigan  
 Wirral  
 Wolverhampton

**Non-metropolitan counties**

Bedfordshire  
 Buckinghamshire  
 Cambridgeshire  
 Cheshire  
 Cornwall  
 Cumbria  
 Derbyshire  
 Devon  
 Dorset  
 Durham  
 East Sussex  
 Essex  
 Gloucestershire  
 Hampshire  
 Hertfordshire  
 Kent  
 Lancashire  
 Leicestershire  
 Lincolnshire  
 Norfolk  
 North Yorkshire  
 Northamptonshire  
 Northumberland  
 Nottinghamshire  
 Oxfordshire  
 Shropshire  
 Somerset  
 Staffordshire  
 Suffolk  
 Surrey  
 Warwickshire  
 West Sussex  
 Wiltshire  
 Worcestershire

## A11 – Area of operation outside England and Wales

If your charity operates outside England and Wales and we currently hold the details, these are printed in section A11. If any of these entries no longer apply, you should enter a cross in the relevant boxes to remove them.

In section A11a, for charities operating outside England and Wales, we can accept entries for countries from the following list.

### **Africa**

Algeria  
Angola  
Benin  
Botswana  
Burkina Faso  
Burundi  
Cameroon  
Central African Republic  
Chad  
Comoros  
Congo, Republic of  
Democratic Republic of  
the Congo  
Djibouti  
Egypt  
Equatorial Guinea  
Eritrea  
Ethiopia  
Gabon  
Gambia  
Ghana  
Guinea  
Guinea-Bissau  
Ivory Coast  
Kenya  
Lesotho  
Liberia  
Libya  
Madagascar  
Malawi  
Mali  
Mauritania  
Mauritius  
Morocco  
Mozambique  
Namibia  
Niger  
Nigeria  
Rwanda  
Sao Tome and Principe  
Senegal  
Seychelles

Sierra Leone  
Somalia  
South Africa  
Sudan  
Swaziland  
Tanzania  
Togo  
Tunisia  
Uganda  
Zambia  
Zimbabwe

### **Antarctica** Antarctica

### **Asia**

Afghanistan  
Armenia  
Bahrain  
Bangladesh  
Bhutan  
Brunei  
Burma  
Cambodia  
China  
India  
Indonesia  
Iran  
Iraq  
Israel  
Japan  
Jordan  
Kazakhstan  
Kuwait  
Kyrgyzstan  
Laos  
Lebanon  
Malaysia  
Maldives  
Mongolia  
Nepal  
North Korea  
Occupied Palestinian Territories

Oman  
Pakistan  
Philippines  
Qatar  
Saudi Arabia  
Singapore  
South Korea  
Sri Lanka  
Syria  
Tajikistan  
Thailand  
Timor-Leste  
Turkey  
Turkmenistan  
United Arab Emirates  
Uzbekistan  
Vietnam  
Yemen

### **Europe**

Albania  
Andorra  
Austria  
Azerbaijan  
Belarus  
Belgium  
Bosnia and Herzegovina  
Bulgaria  
Cape Verde  
Croatia  
Cyprus  
Czech Republic  
Denmark  
Estonia  
Finland  
France  
Georgia  
Germany  
Greece  
Hungary  
Iceland  
Italy  
Kosovo

## Europe (cont)

Latvia  
Liechtenstein  
Lithuania  
Luxembourg  
Macedonia  
Malta  
Moldova  
Monaco  
Montenegro  
Netherlands  
Northern Ireland  
Norway  
Poland  
Portugal  
Republic of Ireland  
Romania  
Russia  
San Marino  
Scotland  
Serbia  
Slovakia  
Slovenia  
Spain  
Sweden  
Switzerland  
Ukraine

## North America

Antigua and Barbuda  
Bahamas  
Barbados  
Belize  
Canada  
Costa Rica  
Cuba  
Dominica  
Dominican Republic  
El Salvador  
Grenada  
Guatemala  
Haiti  
Honduras  
Jamaica  
Mexico  
Nicaragua  
Panama  
St Kitts and Nevis  
St Lucia  
St Vincent and the Grenadines  
Trinidad and Tobago  
United States of America

## Oceania

Australia  
Fiji  
Kiribati  
Marshall Islands  
Micronesia  
Nauru  
New Zealand  
Palau  
Papua New Guinea  
Samoa  
Solomon Islands  
Tonga  
Tuvalu  
Vanuatu

## South America

Argentina  
Bolivia  
Brazil  
Chile  
Colombia  
Ecuador  
Guyana  
Paraguay  
Peru  
Suriname  
Uruguay  
Venezuela

## Territories and dependencies

The United Kingdom and some other countries have territories and dependencies which are not included in the lists in A11 above, e.g Jersey and Cayman Islands. If your charity operates in territories or dependencies, enter the names in section A11a and we will accept these entries if they are recognised areas.

## A12 – Charity activities

Here you should give a brief description of your charity's activities to supplement the broad classifications listed in section A14 (Charity classification). This description will appear on the Register of Charities and will add to the information available to the public, potential donors and beneficiaries. For technical reasons your description must be no more than 400 characters long, including spaces.

If you provide concise and accurate information here, you will ensure that any enquiries you receive will be relevant. This is an opportunity to tell potential donors or beneficiaries exactly what you do, how you do it and where you operate. It can be especially useful if you feel that the area of operation (A10 and A11) and charity classification (A14) sections do not allow you to describe what you do in enough detail.

For example, a charity with general charitable purposes may have a policy of giving grants to people studying in a particular location or a chosen subject. Similarly, a charity for the relief of poverty may choose to deliver its service by giving information, advice and support to those living in a particular area. The 'Charity activities' section allows you to tell people about this.

Space is limited, so we have not pre-printed any information we currently hold on your activities. If you have previously given us a description of these, you can check and amend it using our online service. If you do not have access to our online service, you can enter a new description on the form and this will replace any details we currently hold.

## A13 – Charity's main bank/building society account

Here we will show the main account details we currently hold for your charity. For security reasons we will not print the full account number. If the details shown are incorrect or blank, enter a complete set of correct details under 'Amended details'. We need the following information:

### For a bank account:

- the full name of the bank;
- the sort code of the bank. This will have six digits and you should enter it as, for example, 12-34-56;
- your bank account number. This is on your bank chequebook or statements and is usually 7–10 digits; and
- the name of the account as it appears on the chequebook, passbook or statement.

### For a building society:

- the full name of the building society;
- the roll or reference number. The roll or reference number can contain up to 18 letters and numbers. If you are not sure if the account has a roll or reference number, ask the building society; and
- the name of the account as it appears on the chequebook, passbook or statement.

We need details of your main account only. We will not make public any account details.

## A14 – Charity classification

We ask you to classify your charity using three headings. These describe WHAT you do, WHO you help, and HOW you operate. This makes it easier for potential donors, beneficiaries and others to find the charities they want on the Register of Charities.

We show the classifications you have previously chosen with a tick under 'Current details' to the left of the page. Please check these. If the details are incorrect or incomplete, please amend by crossing the relevant 'Remove' or 'Add' boxes next to each classification. The classifications are broad categories. We cannot tailor these to suit individual charities, so we cannot accept any handwritten notes you add to this section. You should select at least one category under each of the three headings to describe your activities. These classifications will be made public.

**Send your completed form to**

Charity Commission  
PO Box 1300  
Liverpool  
L69 3BF

**For all other enquiries contact us at**

Charity Commission Direct  
PO Box 1227  
Liverpool  
L69 3UG

**Telephone**

0845 3000 218  
0845 3000 197 (Online Services advice)

**Textphone**

0845 3000 219

**Email**

[enquiries@charitycommission.gsi.gov.uk](mailto:enquiries@charitycommission.gsi.gov.uk)

**Web**

[www.charitycommission.gov.uk](http://www.charitycommission.gov.uk)

