

Reporting requirements

When should a report be made to the Police?

Short answer:

If trustees, charity employees or volunteers have information about possible terrorist activity they should telephone the Anti-Terrorist Hotline on 0800 789 321.

If a charity is concerned about an immediate threat to life and property they should contact the police immediately.

L Charity trustees, employees and volunteers are now under a positive legal duty to report their suspicions of terrorist financing offences to the police. If they do not, they may commit a criminal offence.

In more detail:

Charities must follow the same advice that the government provides to every member of the public, that they should always remain vigilant. If trustees, charity employees or volunteers have information about possible terrorist activity they should contact the Anti-Terrorist Hotline on 0800 789 321. The Anti-Terrorist Hotline has been set up to receive confidential information.

If a charity is concerned about an immediate threat to life they should contact the police immediately.

An important recent change in the law places new emphasis on reporting suspicions of criminal activity for those who work in charities, including trustees and volunteers.

The [Counter-Terrorism Act 2008](#) amended a section of the [Terrorism Act 2000](#) which creates a positive legal duty under s.19 of the Terrorism Act 2000 to disclose information about certain possible terrorist offences to the police. The duty is to disclose to the police a suspicion or belief that someone has committed an offence under sections 15 to 18 of the Terrorism Act 2000 (which are offences connected with terrorist financing - see [Terrorist Financing](#).) The duty applies if the suspicion comes to his/her attention in the course of a trade, profession, business or employment. The recent changes in the legislation widened the definition of trade, profession, business and employment, the result of which clarifies that this duty applies to office-holders (such as trustees of a charity), individuals on a formal work experience programme or training (for example an intern) as well as volunteers. It is therefore important that charity trustees know about this.

Where a 'belief or suspicion' arises in 'the course of a trade, profession, business or employment', a person will commit a criminal offence if he/she does not disclose this to the police as soon as possible.

There are also other wider money-laundering reporting and disclosure requirements which may impact on charities. These are dealt with in [Chapter 2: Safeguarding Charity Funds](#).

When should a report be made to the Commission?

Short answer

RSI Charity trustees must report instances where the charity (including any individual staff, trustees or volunteers) has any known or alleged link to a proscribed organisation or to terrorist or other unlawful activity to the Commission as soon as they are aware of it.

In more detail

L Charity law requires trustees to submit, as part of the Annual Return, information specified by the Charity Commission in its regulations. If a charity has an income over £25,000 the trustees must, as part of the Annual Return, sign a declaration that there are no serious incidents or other matters relating to their charity over the previous financial year that should have been brought to our attention but have not. If the declaration is not made then the Annual Return will not be complete and the trustees will have defaulted on the statutory requirement under section 48 of the Charities Act 1993. It is also an offence under s.11 of the Charities Act 1993 to provide false or misleading information to the Commission.

Given the serious and significant risk to the charity concerns about links to terrorism raise, trustees who properly discharge their duties will report these concerns immediately. Our [Serious Incident Reporting](#) guidance helps to explain what sort of incidents should be reported. These include:

- connections to proscribed (banned) organisations and designated individuals;
- charity links to or support for terrorism, financial or otherwise;
- misuse of a charity to foster criminal extremism; and
- fraud and money laundering.

This will include the following situations:-

- where a charity, its trustees or individuals connected to it are proscribed or designated on the terrorist lists in the UK or in other countries;
- where a charity's banking facilities are at risk of being withdrawn, perhaps because of its presence on overseas terrorist lists;
- where a charity may have come into close contact with a proscribed organisation and is at risk of having committed a criminal offence; and
- where a charity is made aware of an allegation made about links with terrorist or criminal activities, even if the charity considers these are unfounded.

By reporting serious incidents promptly trustees help show they are discharging their duties and acting responsibly.

As a matter of good practice, any serious incident that has resulted or could result in a significant loss of funds or a significant risk to a charity's property, work, beneficiaries or reputation should be reported by all charities to us immediately.