



2008 CHAPTER 12

PART 8

CHARITY ACCOUNTS, REPORTS AND RETURNS

Annual reports

68.—(1) The charity trustees of a charity shall prepare in respect of each financial year of the charity an annual report containing—

(a) such a report by the trustees on the activities of the charity during that year, and

(b) such other information relating to the charity or to its trustees or officers, as may be prescribed by regulations made by the Department.

(2) Without prejudice to the generality of subsection (1), regulations under that subsection may make provision—

(a) for any such report as is mentioned in paragraph (a) of that subsection to be prepared in accordance with such principles as are specified or referred to in the regulations;

(b) enabling the Commission to dispense with any requirement prescribed by virtue of subsection (1)(b) in the case of a particular charity or a particular class of charities, or in the case of a particular financial year of a charity or of any class of charities.

(3) A copy of the annual report required to be prepared under this section in respect of a financial year shall be transmitted to the Commission by the charity trustees—

(a) within 10 months from the end of that year, or

(b) within such longer period as the Commission may for any special reason allow in the case of that report.

(4) Subject to subsection (5), a copy of an annual report transmitted to the Commission under this section shall have attached to it a copy of the statement of accounts prepared for the financial year in question under section 64(1) or (as the case may be) a copy of the account and statement so prepared under section 64(3), together with—

- (a) where the accounts of the charity for that year have been audited under section 65, a copy of the report made by the auditor on that statement of accounts or (as the case may be) on that account and statement;
- (b) where the accounts of the charity for that year have been examined under section 65, a copy of the report made by the independent examiner in respect of the examination carried out under that section.

(5) Subsection (4) does not apply to a charity which is a company, and a copy of an annual report transmitted by the charity trustees of such a charity under this section shall instead have attached to it a copy of the charity's annual accounts prepared for the financial year in question under Part 15 of the Companies Act 2006 (c. 46), together with—

- (a) where the accounts of the charity for that year have been audited under Part 16 of that Act, a copy of the report made by the auditor on those accounts;
- (b) where the accounts of the charity for that year have been audited under section 65, a copy of the report made by the auditor on those accounts;
- (c) where the accounts of the charity for that year have been examined under that section, a copy of the report made by the person carrying out the examination.

(6) Any copy of an annual report transmitted to the Commission under this section, together with the documents attached to it, shall be kept by the Commission for such period as it thinks fit.