

PCCs AS REGISTERED CHARITIES
HOW TO COMPLETE YOUR ANNUAL RETURN AND WHAT DOCUMENTS
YOU MUST SEND TO THE CHARITY COMMISSION

This note aims to help PCCs which are now registered charities to submit the right documentation to the Charity Commission on time.

WHAT DO WE HAVE TO SUBMIT?

As a registered charity, a PCC must submit to the Charity Commission:

- A copy of your Annual Report & Accounts
(Both of these to be independently examined or (£500k+) audited)
- An Annual Return

WHEN SHOULD WE SUBMIT THESE DOCUMENTS?

The deadline for submitting these documents is 10 months after the end of your financial year, ie by 31st October 2010 for the financial year ending 31st December 2009.

As your Annual Report and Accounts must be presented to the Annual Parochial Church Meeting (APCM) by 30th April after the end of your financial year, this October deadline should not cause any problems. The Annual Return is based on material from the Annual Report and Accounts so you will want to make sure you are using material from the approved versions of these. In practice, your PCC can therefore submit your Annual Report and Accounts and Annual Return anytime after your APCM but before 31st October.

If you are late in submitting the documents, your profile on the Commission's website will show 'Documents Overdue' in red, and the late date of submission will be indicated for up to 5 years. If you are consistently late, you may be removed from the register.

HOW DO WE SUBMIT THE DOCUMENTS?

The easiest way to submit these documents to the Commission is online. To submit online, you need to log in to the Online Services area of the Charity Commission's website; follow the instructions below to log in.

If you don't want to use the Online Services process (and we recommend that you do if possible as it is much simpler), you can order a paper version of the Annual Return by telephoning the Commission on 0845 300 0218. You'll need to complete it by hand and send it with a copy of your Annual Report and Accounts to: Charity Commission Direct, PO Box 1227, Liverpool, L69 3UG.

The rest of this Guide is in 4 steps:

Step 1: Logging in to the Commission's Online Services

Step 2: Completing your Annual Return

Step 3: Uploading your Annual Report and Accounts

Step 4: Submitting your Annual Return, Annual Report and Accounts

STEP 1: LOGGING IN TO THE COMMISSION'S ONLINE SERVICES AREA

The direct link to the Online Services log-in page is:

➤ <https://www.charitycommission.gov.uk/officeforms/ccportal.ofml>.

The Commission will usually email this link to your parish contact (the email address you provided to the Commission when you registered the PCC as a charity) along with a reminder of the deadline for Returns. You can also access the page from the Commission's home page www.charitycommission.gov.uk - click on 'Submit Annual Return/Accounts' under the heading 'Manage Your Charity.' Either route will take you to the log-in page, shown below.

➤ Click on 'Log on' on the right.

CHARITY COMMISSION

Online Services Home Page

Online Services Available

- View / Amend Charity Details
- Send us your Trustees' Annual Report and Accounts
- Send us a secure message
- Order a paper Annual Return/Update

Welcome to the Charity Commission's online services. We have a range of services available, specifically for charities, enabling you to securely interact with the Commission to:

- complete your Annual Return or Annual Update form
- view and make changes to your charity's details
- update your contact details
- send messages, accounts and documents securely

You need a Commission secure password to use these services. If you don't already have a password, click the "log on" button on the right hand side of this page, then click on the "Issue Password" button located at the bottom of the Log On screen displayed.

[For information about using our online system, click here.](#)

[To send us feedback about the system, click here.](#)

Currently not logged on

Please click the button below to log on or to request a password

Your **log-in name** is your registered charity number. This number must be given in your Annual Report, but you can also find it by searching for your PCC via the Commission's online 'Search the Register of Charities' facility. Your **password** is the same password that you used when you registered your PCC as a charity online.

If you have **forgotten your password**, the Commission's Online Services will email you a new one, usually instantly - just click on the 'Issue Password' button

on the log-in page and a new password will be sent electronically to the parish contact email address held by the Commission, so make sure you know who the contact is! If the Commission only holds a postal address for your PCC, the new password will be sent by post.

Note: If you have problems accessing the Online Services area, you can email or phone the Commission on 0845 300 0218 or enquiries@charitycommission.gov.uk.

Once you have logged on, you will see a list of options on the left eg 'View/Amend Charity Details' and 'Send us your Trustees' Annual Report and Accounts' but the option you want is on the right, highlighted in the screenshot below: 'If your income in your financial year ending in 2009 was over £10,000, your Annual Return is due in x days' time. Click on Annual Return 2009 to do this now.' [The screenshot example below refers to 2008]

Note: You can increase the font size on the website. To find out how, click on the turquoise link: 'For information about using our online system, click here' in the middle of the screenshot above.

- Click on the Annual Return 2009 link highlighted above.

You are now ready to complete your Annual Return and submit your Annual Report and Accounts. Simply follow the instructions in Step 2 below.

Note: This guidance does not offer advice on how to prepare your Annual Report & Accounts - it simply tells you how to submit them to the Charity Commission along with your Annual Return. If you need guidance on the form and content of your Annual Report and Accounts or on the independent examination/audit process, go to: <http://www.cofe.anglican.org/info/finance/charitiesact.pdf> or <http://www.parishresources.org.uk/treasurers/treasurers.htm> or http://www.charitycommission.gov.uk/Charity_requirements_guidance/Accounting_and_reporting/Preparing_charity_accounts

STEP 2: COMPLETING YOUR ANNUAL RETURN ONLINE

1. Make sure you have a copy of your Annual Report and Accounts as approved at your APCM in front of you.
2. Log on to the Charity Commission's Online Services Area and click on the Annual Return 2009 link, as described in Step 1 above.
3. This brings up the screen below:

CHARITY COMMISSION

Annual Return 2009 - Financial Year Details

[Online Home](#) [Log out](#)

Begin by entering your income and expenditure and clicking 'Next'.

Please note...

- You can click on the symbol for guidance on the details required.
- The symbol shows details that are published on our public Register of Charities.
- The symbol shows details that are mandatory. You will not be able to move on to complete your return without filling these in.

TESTING CHARITY 170 - REGISTERED AS 3000170 - 3000170

You must supply the following details at the beginning of the process so that we can determine the information you are required to provide for your charity's financial year ending in 2009.

Your Financial Year

Financial Year Start: 31 March 2008

Financial Year End: 31 March 2009

Your Income and Expenditure

Income: £

Expenditure: £

Enter your financial year start and end dates (always 01 January and 31 December for PCCs) and your income and expenditure for the year. Take the income and expenditure figures from your accounts, rounded to the nearest £1. Then click 'Next.'

Note: You cannot proceed to the next screen without filling in your income and expenditure for the year because these figures determine which version of the Annual Return the Online Services system presents to you. Charities with an annual income below £500,000 will automatically be presented with the simplest version of the form, and as most PCCs will fall into the sub-£500k category, that is the version we take you through here.¹

¹ PCCs with an annual income of less than £500,000 complete Part A only, which provides basic information about the charity and keeps the Register of Charities up to date; PCCs with income between £500,000 and £1m have to complete Parts A and B (part B provides more detailed financial information) and PCCs with income over £1m have to complete a Parts A, B and C (Part C is the Standard Information Return (SIR)). PCCs with income over £500k should see <http://www.charity-commission.gov.uk/library/ar09notes.pdf> for guidance on the additional sections they must complete. Other PCCs may find the guidance useful too.

4. The next screen will tell you which version of the Return you will be presented with, based on the income and expenditure figures you submitted. Simply click 'Ok.'
5. This brings up the 'Charity Information' screen which will look something like the screenshot below.

CHARITY COMMISSION Annual Update 2009 - Charity Information

Using this system | Online Home | Charity information | Submit / Check | View/Print Draft Update | Log out

TESTING CHARITY 169 - REGISTERED AS 3000169 - 3000169

Activities [i] [P] [P]
Text for charity activity, unstructured and of variable length
 confirm

Where Charity Operates [i] [P]
Click 'Check' to view and edit your charity's areas of operation.
 confirm

Classification [i] [P]
What (does your charity do)
General Charitable Purposes
Relief of Poverty
Animals
Who (does your charity help)
Children/Young people
Elderly/Old People
How (does your charity operate)
Makes grants to individuals
Makes grants to organisations
Acts as umbrella or resource body
 confirm

Financial Year [i] [P]
Income and Expenditure
Income: [P] £ 5,000
Expenditure: [P] £ 5,000
Financial Year Dates
FY Start Date: [P] 31 Mar 2008
FY End Date: [P] 31 Mar 2009
Next FY End Date: 31 Mar 2010
 confirm

Main Bank / Building Society Account [i] [P]
Bank/Building Society Name:
NAT WEST BANK PLC GIBRALTAR
Sort Code: 60-60-60
Account or Roll no:
03000169
Account Name:
Dummy Charity 169
 confirm

Contact [i] [P]
Dummy Person 69
69 HAYMARKET
LONDON
SW1Y 4QX
Tel: PHONE HERE
Title:
Personal Names: PERSONAL NAMES HERE
Family Name: FAMILY NAMES HERE
Preferred Name: Dummy Person 69
Suffixes:
Date of Birth: 11/03/1950
 confirm

Trustees [i] [P]
Click 'Check' to edit and confirm your charity's trustees

Internet [i] [P]
Email for Public Display:
charity169@charitycommission.gov.uk
Email for Commission Use:
charity169@charitycommission.gov.uk
Charity Website:
www.charitycommission.gov.uk
 confirm

UK Volunteers [i] [P]
Number of UK volunteers during the financial year

 confirm

Linked Charities [i] [P]
We have no active linked (subsidiary or constituent) charities associated with this charity. If this is incorrect please call our contact centre on 0845 3000 197.

Note: On this screen, [i] next to a field will bring up additional information about what you need to write; questions marked with a [P] means that the information you submit will be visible to the public through the Commission's website; and questions marked * are compulsory. Other questions are optional.

Across the top of the screen, the links are:

- 'Using this system' - gives you information about the online system;
- 'Online home' - returns you to the Online Services homepage;
- 'Charity information' - takes you back to the screen above (PCCs with income over £500k will also see links to the Financial Information/SIR pages here);
- 'Submit/check' - shows you a list of the sections you have not yet completed or, once you have completed all sections, allows you to submit your return;
- 'View/print draft return' - allows you to download your Return in PDF form and view / print / save it.
- 'Log off' - the system saves your progress automatically if you log off.

6. The questions on the Charity Information page are:

- | | |
|----------------------------------|-----------------------------|
| <i>a) Activities</i> | <i>f) Main Bank Account</i> |
| <i>b) Where Charity Operates</i> | <i>g) Contact</i> |
| <i>c) Classification</i> | <i>h) Trustees</i> |
| <i>d) Linked charities</i> | <i>i) Internet</i> |
| <i>e) Financial Year</i> | <i>j) UK Volunteers</i> |

You will need to go through each box on this page and click the 'confirm' box if the details are correct. In some cases, you will need to click 'check' and edit the details as necessary before you can click 'confirm.'

The good news is:

- the 'Charity Info' page contains almost all the questions you have to answer
- Many of the boxes will already be completed for you, based on the information you submitted when you registered as a charity.

The only questions which you will definitely need to update with fresh information each year are e) Financial Year and h) Trustees.

7. Below we go through **each section of the Charity Information page** - a) to j) above - and advise you on what to enter.

a) Activities

Here you should find pre-printed the list of Activities you submitted when you registered your PCC as a charity. The Guidance given on the registration process (<http://www.parishresources.org.uk/charity/OnlineRegistrationGuide.pdf>) gave examples of Activities that satisfy the public benefit requirement:

- Regular public worship open to all
- The provision of sacred space for personal prayer and contemplation
- Pastoral work, including visiting the sick and the bereaved
- Teaching of Christianity through sermons, courses and small groups
- Taking of religious assemblies in schools
- The provision of a youth club with a Christian ethos
- Promotion of Christianity through the staging of events and meetings, and the distribution of literature
- Promoting the whole mission of the Church through provision of activities for senior citizens, parents and toddlers and other special need groups
- Supporting other charities in the UK and overseas

Assuming that the pre-printed list of Activities still reflects what your church does, you should not edit it; just click confirm (shown in red below).

CHARITY COMMISSION Annual Update 2009 - Charity Information

Using this system | Online Home | Charity information | Submit/Check | View/Print Draft Update | Log out

TESTING CHARITY 169 - REGISTERED AS 3000169 - 3000169

Activities

Text for charity activity, unstructured and of variable length

confirm

Where Charity Operates

Click 'Check' to view and edit your charity's areas of operation.

confirm

Classification

What (does your charity do)

General Charitable Purposes
Relief of Poverty
Animals

Who (does your charity help)

Children/Young people
Elderly/Old People

How (does your charity operate)

Makes grants to individuals
Makes grants to organisations
Acts as umbrella or resource body

confirm

Linked Charities

We have no active linked (subsidiary or constituent) charities associated with this charity. If this is incorrect please call our contact centre on 0845 3000 197.

confirm

Financial Year

Income and Expenditure

Income: £ 5,000

Expenditure: £ 5,000

Financial Year Dates

FY Start Date: 31 Mar 2008

FY End Date: 31 Mar 2009

Next FY End Date: 31 Mar 2010

confirm

Main Bank / Building Society Account

Bank/Building Society Name: NAT WEST BANK PLC GIBRALTAR

Sort Code: 60-60-60

Account or Roll no: 03000169

Account Name: Dummy Charity 169

confirm

Contact

Dummy Person 69
69 HAYMARKET
LONDON SW1Y 4QX
Tel: PHONE HERE

Title: PERSONAL NAMES: PERSONAL NAMES HERE
Family Name: FAMILY NAMES HERE
Preferred Name: Dummy Person 69
Suffixes:
Date of Birth: 11/03/1950

confirm

Trustees

Click 'Check' to edit and confirm your charity's trustees

Internet

Email for Public Display: charity169@charitycommission.gov.uk

Email for Commission Use: charity169@charitycommission.gov.uk

Charity Website: www.charitycommission.gov.uk

confirm

UK Volunteers

Number of UK volunteers during the financial year

confirm

To Change the displayed information use 'Edit'. When the information is correct click 'Confirm'.

If the 'Activities' box on the form is blank or incorrect, click edit (shown in turquoise above) and type into the box. You should select activities from the bullet points above to ensure you meet the public benefit requirements.

Note: As you work your way through the form above, remember to click 'confirm' or 'check' on every question above (shown in green). Otherwise, the Return will be incomplete and you will not be able to submit it.

CHARITY COMMISSION Annual Return 2009 - Charity Activities

Using this system | Online Home | Charity information | Financial information | Submit/Check | View/Print Draft Return | Log out

TESTING CHARITY 170 - REGISTERED AS 3000170 - 3000170

Charity Activities

Please check the description of your charity's activities. If this field is blank, enter a brief description of your charity's current activities. You can include details of the area in which the charity operates if this is not fully explained by the Area of Operation entry.

Description of Charity Activities: (max. 400 characters [Count now](#))

Regular public worship open to all
Pastoral work including visiting the sick and bereaved
Other activities selected from list on previous page...

b) Where Charity Operates

Click on 'check,' and then choose the Local Authority area that most closely matches your parish by clicking on the drop-down arrow. You had to do this when you registered as a charity too so choose the same area as you did then.

Click save, and then back on the 'Charity Information' screen, click 'confirm.'

c) Classification

Here, you should find pre-printed the classifications you submitted when you originally registered your PCC as a charity. If so, you can simply click 'confirm.' If these boxes are not already completed for you, click 'edit' and then select:

What your charity does:
108 (Religious Activities)

Who your charity helps:
207 (General Public/Mankind)

How your charity operates: Choose some or all of:

302 (Makes grants to organisations) 310 (Other charitable activities)
305 (Provides buildings/facilities/open space) 306 (Provides services)²

Then click 'Save' and, back on the first screen, click 'confirm.'

² This does not mean worship services

d) Linked charities

PCCs will not have any 'linked charities' registered with the Charity Commission because PCCs were not required to register 'linked charities' as part of the charity registration process.³ This corner of the form will therefore say 'We have no active linked (subsidiary or constituent) charities associated with this charity' and you can move on to the next question.

The definition of a linked charity is complex⁴ but it can most simply be thought of as a charity administered by or on behalf of the PCC in accordance with a separate trust deed or other governing document. Some of the PCC's Restricted Funds or Trust Funds could technically be eligible for registration by the Commission as the PCC's linked charities. However, unless the Restricted Fund is so large that registering it as a charity in its own right would be helpful (in which case registering it as a linked charity rather than as a totally separate registered charity will reduce the administrative burden for the PCC), there will rarely be a good reason for the PCC to request the Commission to register PCC Restricted Funds as 'linked charities.'

e) Financial year

You filled in most of the information required here at the very beginning. Simply click 'confirm,' or 'Edit' if you do need to add/amend anything. Remember that your financial year must start on 1st January and end on 31st December. Take the income and expenditure figures from your approved Accounts.

f) Main bank/building society account

Again, simply click 'confirm' or, if you need to add or amend details, click 'edit' and then 'save' and 'confirm.' fill in the details required and click save and confirm. Of course these details will not be visible to the public.

g) Contact

This is the address that goes on the Charity Commission's website and is visible by the public, so you will probably want to give your Parish Office contact details or, if you don't have one, your parish priest or parish secretary's address. A name and address are compulsory but you don't have to give a phone number or date of birth. This section will probably already be completed for you but if not, click 'edit' to add the details, or to amend them. Then click 'save,' and 'confirm.'

³ Cf. 'If it is clear that the special trust does not need to be registered and that it will be accounted for correctly by the related reporting charity then no action is needed at registration.' Source: https://www.charitycommission.gov.uk/About_us/OGs/g034b002.aspx#a1

⁴ The Charity Commission offers a full definition and guidance at https://www.charitycommission.gov.uk/About_us/OGs/index034.aspx

h) Trustees

You should keep the Commission up to date with any changes to the trustees' details (ie the PCC members' details) throughout the year, which you can do online by selecting 'Update your charity's details' on the Commission's website. If you have forgotten to make any changes, however, the Annual Return provides an opportunity to do so. It also enables you to remove any PCC members who have stood down and add anybody who was newly elected to the PCC at the APCM.

Click 'check' to bring up a list of your trustees. This will probably be the PCC members who were in place when you registered as a charity.

CHARITY COMMISSION

Annual Update 2009 - Charity Trustees

Using this system | Online Home | Charity information | Submit / Check | View/Print Draft Update | Log out

TESTING CHARITY 155 - REGISTERED AS 3000155 - 3000155

Charity Trustees: 37

Currently we hold details of 37 trustees. Details of trustees 36 to 37 are shown below.
There must always be at least one charity trustee. You cannot remove all the current details unless new details have first been added. When a new trustee is added, you will not be able to remove or edit their details until the next day.
If you give an optional email address for your charity's trustees, the Commission may email them with important updates about trusteeship from time to time. Check this box if they do not wish to receive these updates.

Trustees should not receive email updates:

To add a new Trustee to the list click this button

| Name | Address | Contact Details | | |
|-------------------------|---|---|-------------------------------------|---------------------------------------|
| Dummy Person 4555 | 4555 HAYMARKET LONDON SW1Y 4QX | Title: Personal Name: PERSONAL NAMES HERE Family Name: FAMILY NAMES HERE Preferred Name: Dummy Person 4555 Suffix: Date of Birth: 22 Jun 1962 Telephone: PHONE HERE Email: | <input type="button" value="Edit"/> | <input type="button" value="Remove"/> |
| Dummy Organisation 4680 | 4680 CLARA STREET NEWCASTLE UPON TYNE NE4 8PY | Telephone: PHONE HERE Email: | <input type="button" value="Edit"/> | <input type="button" value="Remove"/> |

Page 8 of 8 1 2 3 4 5 6 7 8

When you are sure that the trustee list is complete and correct, please check the 'Confirm' box and click 'Save'. confirm

If any of them have changed their names or addresses, click 'edit' and input the changes, and then click 'save.' The system will ask you to confirm that you really do want to edit an existing trustee rather than add a new trustee. Click 'Yes.'

If any of them are no longer PCC members, click 'Remove.' Again, the system will ask you to confirm that you really do want to remove that person; click 'yes.'

If new PCC members were elected at your APCM, you need to add them as new trustees at this point. Click 'Add trustee' at the top of the screen.

The screen on which you edit existing trustees' details will look like the screen below. The screen for adding new trustee details is almost identical.

Note that you must give name, address and date of birth for all trustees (PCC members) but you need not give further details. Only the names will be visible.

Annual Update 2009 - Edit Trustee Details

Using this system | Online Home | Charity information | Submit / Check | View/Print Draft Update | Log out

TESTING CHARITY 169 - REGISTERED AS 3000169 - 3000169

Edit Trustee Details

Title: [Title]

If 'OTHER' please specify title:

Personal Name: PERSONAL NAMES HERE *

Family Name (Surname): FAMILY NAMES HERE *

Honours and Qualifications:

Preferred Name (will be created from data above if not entered): Dummy Person 194

Date of Birth: 14 July 1950 *

Click here if the Trustee is not in the UK: Non-UK Address

Address Finder: Look Up

Enter post code above and click 'Look Up' to find your address. Alternatively, enter the address in full below.

Address Line 1: 194 HAYMARKET *

Address Line 2: LONDON *

Address Line 3:

Address Line 4:

Address Line 5:

Post Code: SW1Y 4QX *

Telephone Number: PHONE HERE

Email Address:

This trustee is chair of the charity: Warning: Checking this box will deselect any existing chair.

Save Cancel

Once you have finished editing, adding and removing new and old PCC members so that the list is up to date, click 'confirm' and then 'save' at the bottom. If the Chair of the PCC has changed, you need to amend that too, using the 'This trustee is chair of the charity' tickbox at the bottom of the screenshot above.

➤ **Internet**

These details are not compulsory but we recommend you complete at least the 'email for Commission use' and 'website' (if you have one.) Click 'confirm' if these details are correct, or 'edit' if you need to change them, and then 'confirm.'

The 'email for Commission use' is the person who receives reminders from the Commission about submitting the Annual Return, new password details etc. It is probably you! It's worth keeping this contact address up to date; you can edit it at any time through the Online Services homepage (View/Amend Charity details)

➤ **UK volunteers**

This question is voluntary and you may or may not wish to estimate a number!

That is the end of the Charity Information section of the Annual Return and you can click 'Next' at the bottom right of the main Charity Info page. All PCCs with income below £500,000 have almost completed the Return and will be taken straight to the 'Reporting Serious Incidents' page (below). If your PCC had an annual income over £500,000, you will now be taken to the Financial Information page to complete some more details

Reporting Serious Incidents

8. By submitting your Annual Return, you are certifying that no serious incidents have occurred in the year that the PCC should have brought to the Charity Commission's attention but has not. 'Serious Incidents' as understood by the Charity Commission includes:

- Fraud and money-laundering;
- Supporting terrorism or criminal extremism;
- Abuse of vulnerable beneficiaries;
- Not having sufficient measures in place to protect vulnerable beneficiaries;
- Any serious incident reported to the police or other statutory agency (the PCC will need to use its judgement here. You might report graffiti on the churchyard wall to the police but would probably decide it is not 'serious' enough to require a report to the Charity Commission. A major incident of theft however should probably be reported both to the police and to the Commission);
- Any incident that the PCC considers presents a significant risk to the church's beneficiaries, reputation or assets.

CHARITY COMMISSION

Annual Return 2009 - Reporting Serious Incidents

[Using this system](#) [Online Home](#) [Print This Page](#) [Log out](#)

You must report serious incidents immediately.

Legal Obligation

Trustees must provide information about serious incidents as part of the charity's Annual Return. Failure to do so will be regarded as a breach of legal requirements.

[Report an Incident](#)

TESTING CHARITY 169 - REGISTERED AS 3000169 - 3000169

Reporting Serious Incidents

Incidents that cause a significant loss of funds or pose serious risks to a charity's beneficiaries, resources or reputation should be reported to the Commission as soon as possible.

If any of the serious incidents listed below have occurred since your last return, you should notify the Commission immediately if you have not already done so. Please read the guidance, accessed from the '?' button above, to help you decide how to respond. Then either click on the 'Report an Incident' link or call 0845 3000 218 to inform us.

SERIOUS INCIDENTS

- Significant fraud, theft or loss of funds
- Significant sums of money or other property donated to the charity from an unknown or unverified source
- The charity (including individual staff or trustees or both) has a known or alleged link to a proscribed organisation or to terrorist or other unlawful activities.
- A person disqualified from acting as trustee has been or is currently acting as a trustee of the charity.
- The charity does not have a policy for safeguarding its vulnerable beneficiaries (e.g. children and young people, people with disabilities and the elderly/old people).
- The charity has no vetting procedure to ensure that a trustee or member of staff is eligible to act in the position he or she is being appointed to.
- Beneficiaries have been or are suspected of being abused or mistreated.
- The charity has been subject to a criminal investigation or an investigation by another regulator or agency; or sanctions have been imposed or concerns raised by another regulator or agency (e.g. the Health and Safety Executive, Ofsted).

When you report a serious incident we will generally ask you for further details. You may not have all of these but please be prepared to provide as much relevant information as possible about the incident. We are mainly concerned about criminal or unlawful activity, or very serious incidents about a charity that may affect its funds, property, beneficiaries or reputation. Some of the incidents listed may not actually be criminal, but do suggest risks of potential criminal activity or other risks which, if they became reality, would cause serious harm to the charity.

[Previous](#) [Next](#)

Click 'Next' if no Serious Incidents have occurred or if you have already reported any Incidents. If an Incident has occurred and you have not yet reported it, you should click 'Report an Incident' on the left.

For the majority of PCCs, no serious incidents will have occurred and so you will be able to click 'Next' as shown on the screenshot above and proceed to the next page without worrying about this. If a serious incident *has* occurred but you have reported it to the Commission, you can click 'Next' and submit the Annual Return too. However, if you think a serious incident has occurred and you *have not* reported it to the Commission, you must click 'Report an Incident' on the left to do so before submitting your Annual Return.

Note: You are supposed to report serious incidents as soon as you can after they occur, rather than waiting to do so until you submit your Annual Return. In some serious circumstances, however, you will need to make sure that reporting an incident to the Charity Commission won't prejudice any criminal investigation. These can be very difficult and sensitive situations and we recommend you take advice from your diocese or other appropriate adviser as soon as possible if you are ever in that sort of a situation.

We have produced some further guidance on 'Serious Incidents' which you should read if ever you think a serious incident has occurred. It is available on www.parishresources.org.uk. The Commission provides Guidance on this too; see: http://www.charitycommission.gov.uk/Our_regulatory_activity/Reporting_issues/rsinotes.aspx

The Submit/Check page

- The next screen you see will be the 'Submit/Check' screen. This tells you if you have forgotten to complete any sections for the form. Any areas marked with a cross are incomplete.

The screenshot shows the 'Annual Return 2009 - Checklist' page. At the top, there is a navigation bar with links for 'Using this system', 'Online Home', 'Charity information', 'Submit/Check', 'View/Print Draft Return', and 'Log out'. Below this, a message states 'Your Annual Return is not yet complete.' A 'Please note...' section explains that this is because the user has not clicked the checkbox for a topic. The main checklist area is titled 'TESTING CHARITY 169 - REGISTERED AS 3000169 - 3000169' and shows the following items:

| Charity information - status : incomplete | | |
|--|--|--|
| <input checked="" type="checkbox"/> Activities | <input checked="" type="checkbox"/> Financial Year | <input type="checkbox"/> Contact |
| <input type="checkbox"/> Where | <input type="checkbox"/> Primary Bank/Building Society Account | <input type="checkbox"/> Trustees |
| <input checked="" type="checkbox"/> Classification | <input checked="" type="checkbox"/> UK Volunteers | <input checked="" type="checkbox"/> Internet |

You will need to click on any headings marked with a cross in order to go back and fill in the missing information still required. Once all areas have been completed, you can move on to uploading your accounts and, finally, submitting the Return.

STEP 3: UPLOADING YOUR ANNUAL REPORT AND ACCOUNTS

Once you have completed your Annual Return, you can upload your Annual Report and Accounts together with the independent examiner's / auditor's statement.

If you want to submit your Annual Report, Accounts and auditors'/ independent examiner's statement online, they must be saved on your computer as PDFs.

You can download software from the internet to enable you to create PDFs, and you can sometimes create them by scanning in a paper copy.

If you cannot create PDFs, you can submit your Annual Report and Accounts by sending them in the post to the Charity Commission address shown on the left of the screenshot below.

CHARITY COMMISSION

Annual Return 2009 - Submission of Annual Return 2009

[Using this system](#) [Online Home](#) [Charity information](#) [Financial information](#) [View/Print Draft Return](#) [Log out](#)

Those that give answers that they know or suspect are untrue or misleading may be committing an offence.

Data Protection
To find out what we do with the information we collect click the 'Data Protection' button.

Posting Accounts
If you are not submitting your Trustees' Annual Report and Accounts electronically, please send them to:
Charity Commission
PO Box 1329
Liverpool
L69 3DY

TESTING CHARITY 169 - REGISTERED AS 3000169 - 3000169

Submission of Annual Return 2009

Document for submission: Annual Return

You may also attach an electronic copy of your Trustees' Annual Report (TAR) and Accounts in PDF format by clicking this button

Person Making Declaration:

Date of Declaration: 22 Jul 2009

Title: [Title] [v]

If 'OTHER' please specify title: []

Full Name: [] *

Daytime Telephone Number: [] *

Email Address: []

By clicking on 'Submit' you are certifying that the information you have provided on the relevant parts of the Annual Return is correct to the best of your knowledge and has been or will be brought to the attention of the charity trustees. You are further confirming that there are no serious incidents or other matters which they should have brought to the attention of the Commission.

Your Annual Return Document

You can check the information you have provided, and save or print a copy of the draft document using the 'View/Print' button below.

If you have provided an email address for Commission use we will email you an electronic PDF version of your Annual Return once you have submitted it. You may also enter a different email address above and a copy will be sent to that address as well.

Once submitted, a copy of your Annual Return will be available from your Online Service homepage when you are logged in.

[Previous](#) [View/Print](#) [Submit](#)

- To upload your Annual Report and Accounts in PDF form, simply click on the 'Attach TAR and Accounts' button shown above on the top right. TAR stands for Trustees' Annual Report.

This will take you to the following screen:

CHARITY COMMISSION

Annual Return 2009 - Attach Trustees' Annual Report and Accounts

TESTING CHARITY 169 - REGISTERED AS 3000169 - 3000169

Financial Year Ended 31 March 2009

Use this screen to attach your Trustees' Annual Report and accounts for the financial year shown above. These can be submitted as one single combined document, or as two or three separate documents, but must be in PDF format, and must all be submitted at the same time.

Please only submit documents that are relevant to the financial year shown above.

Attach Trustees' Annual Report and Accounts

| | | | |
|---|--------------------------------------|--|---------------------------------------|
| X | Accounts | Your Accounts are not attached | <input type="button" value="Attach"/> |
| X | Trustees' Annual Report | Your Trustees' Annual Report is not attached | <input type="button" value="Attach"/> |
| X | Supporting Documents | Your Supporting Documents is not attached | <input type="button" value="Attach"/> |
| X | Trustees' Annual Report and Accounts | Your combined Trustees' Annual Report and Accounts is not attached | <input type="button" value="Attach"/> |

- If your PCC's Annual Report and Accounts and the auditor's / independent examiners report are altogether in one PDF document, click on the bottom 'Attach' button ringed in red.
- If your Annual Report, Accounts and audit/examiner's report are separate PDF documents, you will need to upload each one separately by clicking the first, second and/or third 'attach' buttons on the screen above and repeating the uploading process until they are all attached.

After you have clicked 'Attach,' you will see the screen below:

Please enter the file reference of the document you wish to enter

The document must be in PDF format and not larger than 25 MB.

- Click 'Browse' to find the PDF on your computer, double-click on the PDF file (or click 'open') and then click 'Attach Now.'

The system will show you what you have uploaded successfully, eg:

CHARITY COMMISSION

Annual Return 2009 - Attach Trustees' Annual Report and Accounts

TESTING CHARITY 169 - REGISTERED AS 3000169 - 3000169

Financial Year Ended 31 March 2009

Use this screen to attach your Trustees' Annual Report and accounts for the financial year shown above. These can be submitted as one single combined document, or as two or three separate documents, but must be in PDF format, and must all be submitted at the same time.

Please only submit documents that are relevant to the financial year shown above.

Attach Trustees' Annual Report and Accounts

| | | |
|--|--|---------------------------------------|
| Accounts | You cannot attach Accounts at the moment | |
| Trustees' Annual Report | You cannot attach a Trustees' Annual Report at the moment | |
| Supporting Documents | You cannot attach a Supporting Documents at the moment | |
| ✓ Trustees' Annual Report and Accounts test accounts.pdf | Your combined Trustees' Annual Report and Accounts is attached | <input type="button" value="Remove"/> |

If you have accidentally uploaded the wrong thing, you can click 'Remove' and upload the right document instead. If you are uploading the Annual Report, Accounts and audit/examination document as 3 separate PDFs, you will need to continue uploading until all 3 are successfully attached.

- When you are ready, click 'Return to Declaration'.

STEP 4: SUBMITTING YOUR ANNUAL RETURN, REPORT AND ACCOUNTS

This is the last step! To submit, you have to make a **declaration** that:

- No serious incidents have occurred which have not been reported to the Commission
- The information you have provided is correct to the best of your knowledge
- The information either has been or will be shared with the trustees (ie the PCC).

You should be able to make this declaration comfortably because all the information you have provided is taken from the Report and Accounts received at the APCM and the elections to the PCC conducted at the APCM.

- Simply fill in your full name and telephone number where shown below.

CHARITY COMMISSION

Annual Return 2009 - Submission of Annual Return 2009

Using this system | Online Home | Charity information | Financial information | View/Print Draft Return | Log out

Those that give answers that they know or suspect are untrue or misleading may be committing an offence.

Data Protection
To find out what we do with the information we collect click the 'Data Protection' button.

Posting Accounts
If you are not submitting your Trustees' Annual Report and Accounts electronically, please send them to:
Charity Commission
PO Box 1329
Liverpool
L69 3DY

TESTING CHARITY 169 - REGISTERED AS 3000169 - 3000169

Submission of Annual Return 2009

Document for submission: Annual Return
Your Trustees' Annual Report (TAR) and Accounts are attached

- **Combined Document:** test accounts.pdf

Person Making Declaration:

Date of Declaration: 22 Jul 2009

Title: [Title]

If 'OTHER' please specify title:

Full Name: *

Daytime Telephone Number: *

Email Address:

By clicking on 'Submit' you are certifying that the information you have provided on the relevant parts of the Annual Return is correct to the best of your knowledge and has been or will be brought to the attention of the charity trustees. You are further confirming that there are no serious incidents or other matters which they should have brought to the attention of the Commission.

Your Annual Return Document

You can check the information you have provided, and save or print a copy of the draft document using the 'View/Print' button below.

If you have provided an email address for Commission use we will email you an electronic PDF version of your Annual Return once you have submitted it. You may also enter a different email address above and a copy will be sent to that address as well.

Once submitted, a copy of your Annual Return will be available from your Online Service homepage when you are logged in.

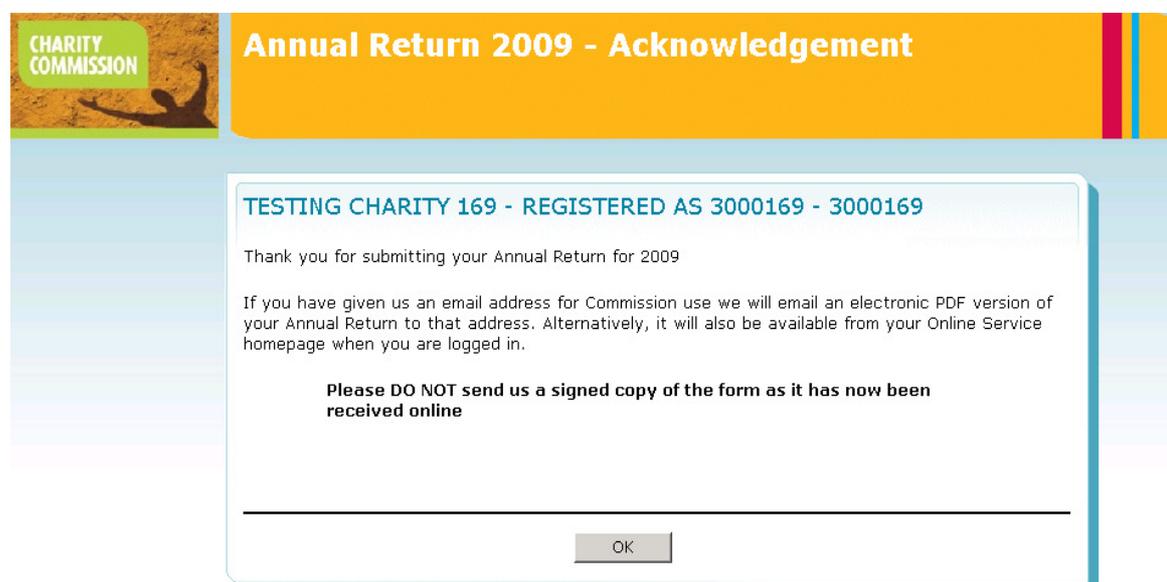
You can then click View/Print to access a copy of your completed Annual Return as a PDF; this is the best option if you want to run it past the PCC before submitting it.

If you choose to log out at this stage, you can proceed straight to the Submit /Check page when you log back in. All your previous entries should be saved by the system, although you can still go back and edit them if you need to.

- When you are ready to do so, simply click 'Submit' to send your final Annual Return, Annual Report and Accounts to the Commission.

If the Commission has a contact email address for you, it will email you a PDF version of the Annual Return after you've submitted it. You will also be able to download your final Annual Return by logging in to the Online Services area.

You should print a copy of the final version for the PCC's records and share it with the PCC (as per the Declaration) if you have not already done so at an earlier stage.



FINALLY...

This is the first year that many PCCs will need to submit their Annual Report & Accounts and Annual Return to the Charity Commission. It should be a fairly straightforward process, but if you encounter any problems, you should phone the Charity Commission helpline (0845 3000 218) or speak to your diocese.

Please do let us know (email stewardship@c-of-e.org.uk) of anything which is not clear in this Guidance and of any problems you encounter when submitting your Report, Accounts and Annual Return. This will enable us to update this Guidance to help other parishes who may be in the same position as you.