

## Charities

### The Annual Return

The rules for filing accounts and the annual return for the charities commission are governed by a threshold for Gross income of £10,000.

If the Gross income is below £10,000 then the following need to be filed:

- Annual Return Part A and declaration only
- Trustee update form

If the Gross income is greater than £10,000 then the following needs to be filed:

- Annual Return Parts a, B and declaration
- A Copy of the Charity's accounts
- An independent examiner's report [Independent Examiner's Report Format](#)
- A copy of the Trustees' Annual Report
- Trustees update form.

All accounts and accompanying documents must be filed within 10months of the charity's financial year end, and a request for the deadline to be 3weeks before that is made.

Total income or expenditure excludes the granting or receiving of loans, and any profits or losses on the disposal of assets. The numbers concentrate solely on the activities undertaken by the charity to raise funds and operate.