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When does my charity have to submit its annual reports?



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Introduction

The annual monitoring return (AMR) is an online form that all registered charities must complete and submit to the Commission on an annual basis. The form asks questions about your charity's activities, governance, and finances during the relevant financial year. The amount of information you must provide in the AMR depends on the income of your charity, with small charities required to answer fewer questions and provide less information than larger charities.

Usually, charities are required to submit an AMR for their first full financial year following their registration date. However, following The Charities Act (Northern Ireland) 2022 there are different annual reporting rules for some charities.

This document will help you find out what annual reporting rules apply to your charity:

- [Charities registered on or before May 2019: go to page 3.](#)
- [Charities registered after May 2019: go to page 5.](#)

When you complete the AMR form online you must attach your charity accounts, trustees' annual report and audit or independent examiners report for the financial year. For practical guidance on how to do this, please see: [ARR05 How to complete the annual monitoring return - 10 minute guide](#).

For more information about the type of accounts you must prepare, what you need to include in your trustees' annual report, and whether you need to have an independent examination or audit please see the [Annual reporting](#) section on the Commission's website.

A range of videos and vlogs are also available on the [Annual reporting](#) section of the Commission's website.

Section 1: Charities registered on or before May 2019

If your charity was registered with the Commission **on or before** May 2019 you are affected by the new Charities Act rule. This means it is **not** mandatory for your charity to submit an AMR with the Commission for financial years beginning **before** 1 April 2022. However, it is mandatory after this date.

The legal requirement to submit annual accounts and reports to the Commission had been suspended for charities registered before May 2019 however many charities continue to file their reports as a matter of good practice. Some charities believe this is important in terms of transparency and demonstrating good governance.

1.1 Mandatory filing on or after 1 April 2022

The Charities Act (NI) 2022 rules only apply for a specific period of time and relates only to financial years beginning before 1 April 2022. After this date the voluntary period ends and the submission of AMR's including the charity accounts and reports becomes mandatory.

It is **mandatory** for all charities registered before May 2019, **to file an AMR** and accounts and reports with the Commission for financial years beginning **on or after 1 April 2022**, and every year after that.

There will not be an option to 'skip' AMRs after this date.

1.2 Voluntary filing for accounts before 1 April 2022

If you have not already filed voluntarily with the Commission for financial years beginning before 1 April 2022, you now have an option to either:

1. Complete the AMR voluntarily for a particular voluntary year
- Or
2. Choose not to complete the AMR and instead 'skip' the submission of the AMR for the voluntary year

This only applies for financial years beginning before 1 April 2022

The screenshot below shows how this option is displayed on the online system (OLS), when you access an AMR for a voluntary year.

Annual monitoring return for 2019 Jun 01 - 2020 May 31

This annual monitoring return (AMR) relates to a financial year beginning before 1 April 2022 and is not mandatory.

If you wish to complete this AMR voluntarily please select 'I want to complete the AMR for 2019 Jun 01 - 2020 May 31 - open annual return' option below to complete and submit the online form.

If you do not wish to complete this AMR voluntarily please select 'I do not want to complete the AMR for 2019 Jun 01 - 2020 May 31 - skip annual return' option below.

Once you have selected one of these options, the next available AMR will be open to view and/or complete on OLS.

I want to complete the AMR for 2019 Jun 01 - 2020 May 31 - Open annual return



I do not want to complete the AMR for 2019 Jun 01 - 2020 May 31 - Skip annual return



1.3 Filing for multiple years during the voluntary period

AMRs are made available on OLS in sequence, starting with the oldest period first. If, for example, your charity has not filed an AMR with the Commission for several years, your charity's homepage on OLS will show the oldest financial year first. If you choose not to complete an AMR for financial years during the voluntary period, you must still work through each year in sequence selecting the skip option for each AMR.

For example, the charity below has yet to submit AMRs for multiple financial years.

They must either complete or skip the AMR for 01 January 2020 – 31 December 2020, before they can do the same for 1 January 2021 – 31 December 2021, and 1 January 2022 – 31 December 2022.

1 January 2022	31 December 2022
1 January 2021	31 December 2021
1 January 2020	31 December 2020

The Commission encourages the completion and filing of AMRs by charities for financial years when the requirement is voluntary, so a complete set of financial information is visible on your *register* entry, for that specific financial period.

This may be important to your charity's funders or others interested in your charity.

If you choose to '**skip**' financial years during the voluntary period, you will **not** be able to **complete that AMR** or submit accounts for display on the register, at a later date.

Make sure all trustees and funders (if applicable) are content with this decision before selecting the 'skip' option.

We strongly urge charity trustees to be proactive and promptly make a decision whether to skip or submit for the voluntarily years, well in advance of their mandatory filing date.

Section 2: Charities registered after May 2019

Charities registered after the end of May 2019 are not affected by the new rules introduced by *The Charities Act (NI) 2022*. Charity trustees have a legal requirement to prepare and submit their annual return, accounts and reports for their first financial year after registration and every year after that.

Charities must submit their annual monitoring return, trustees' annual report, accounts and audit/independent examiner's report within **ten months** of the relevant financial year end date.

Section 3: Reminder notifications and keeping your details up to date

The Commission will issue three email notifications to registered charities to let them know when their AMR is due and that the deadline is approaching, to encourage them to submit on time. These are sent to your charity's **contact email address**:

- one day after your financial year end date,
- three months before you are due to file and
- one month before the deadline date.

Remember: The charity's contact email address is not necessarily the same email that is on the public register. It is the email provided to the Commission for the Commission to contact the Charity. If this is not updated, then the Charity may not be receiving the notifications.

If you have already submitted before these dates, you will not receive a reminder.

It's important to file your AMR by the deadline date. When you file on time this information is displayed on your register entry and is a positive indicator about the management of your charity.

If you fail to submit your AMR or you file your return late, this too is displayed on your register entry and may be damaging to your charity's reputation and/or funding opportunities.

Please note failure to submit your charity's AMR may be considered mismanagement and/or misconduct in the administration of the charity. If you fail to submit an AMR, your case may be escalated, and further steps may be taken by the Commission that are appropriate and proportionate to address non-submission.

If you are having difficulty compiling your charity accounts and reports, or understanding your annual reporting requirements please contact us on 028 3832 0220, or by email at monitoring@charitycommissionni.org.uk, and we will provide advice to help put things right. Please quote your charity registration number on all communications and advise us if you have any accessibility requirements.

Alternatively, there are a number of helper groups and umbrella organisations that volunteer to provide practical support to charities on the annual reporting process. You can find further information on these helper groups, including their

contact details, on the Commission's website at: [Helper groups | The Charity Commission for Northern Ireland \(charitycommissionni.org.uk\)](https://www.charitycommissionni.org.uk).

Section 4: What happens after I submit my AMR?

Once you have submitted your AMR, the Commission will send an acknowledgment email and a PDF copy of your AMR to the charity contact email address.

The Commission appreciates the efforts made by charity trustees in preparing and submitting their accounts and reports. We understand that a considerable amount of work has been dedicated to this task, particularly for smaller charities. We thank you for your commitment and hard work in fulfilling these responsibilities.

Periodically, the Commission carries out checks on a proportion of AMR submissions to determine if annual reporting requirements have been complied with. You may hear from us if your charity is selected for review, and we may also request further information and/or clarification or provide guidance on how to improve your accounts and reports.

4.1 What information is displayed on the *register of charities*?

The public register lists all the charities registered in Northern Ireland as well as providing information such as what they do, where they work and their annual accounts for applicable years.

The register also indicates if a charity has submitted their accounts and reports to the Commission on time or late, and by how many days they are overdue if not submitted at all.

Each charity's entry is colour coded under a new traffic light system, which will display green if the charity has submitted their AMR on or before the charity's deadline date, changing to amber if they are late by two weeks or less, and red if they have not been received after this time. For more information on this and other information displayed on your charity's register entry please see the 'Using and understanding the register of charities' guidance.

The charity accounts and reports, submitted with your AMR are automatically published to your charity's entry on the Commission's website.

It is very important to check your register entry after you have submitted your AMR to make sure your documents don't include any sensitive information such as bank statements or personal information in error.

admin@charitycommissionni.org.uk and we will arrange to have the PDF's removed and replaced.

Only some of the information provided in the online AMR form will be published to your charity's entry on the register, such as the charity's income and expenditure. Information that is made publicly available is marked with a **P** on the form.

For full details about the questions that are published please see the screenshot documents reference:

- [ARR05a 'Annual monitoring return \(AMR\) screenshot guidance: questions in the online AMR for charities with annual income £10,000 or less'](#)
- [ARR05b 'Annual monitoring return \(AMR\) screenshot guidance: questions in the online AMR for charities with annual income between £10,001 and £250,000'](#)
- [ARR05c 'Annual monitoring return \(AMR\) screenshot guidance: questions in the online AMR for charities with annual income greater than £250,000'](#)

Section 5: Updating financial dates

While the Commission strives to maintain accurate records of its charities' financial dates, there may be instances where charities inadvertently provide incorrect information or choose to change their financial dates. In such cases, it is essential that charity trustees promptly inform the Commission by submitting a request for a financial year-end change.

You can amend your charity's financial year end online via the Commission's online portal, available via this link [Outreach Workbench : \(charitycommissionni.org.uk\)](#). You will need your charity's username (6 digit registration numbers), and unique password to log in.

Please note that charitable companies will also have to follow company law if changing their financial year-end by complying with the accounting reference date rules. For more information, please see: [Change your company accounting reference date \(AA01\) - GOV.UK \(www.gov.uk\)](#)

Appendix 1 – Key dates for charities affected by the new Charities Act 2022

If your financial year start is	1st financial period that is legally required to be submitted	10 month deadline date after financial period end
01 April	01 April 2022- 31 March 2023	31 January 2024
01 May	01 May 2022- 30 April 2023	28 February 2024
01 June	01 June 2022- 31 May 2023	31 March 2024
01 July	01 July 2022- 30 June 2023	30 April 2024
01 August	01 August 2022- 31 July 2023	31 May 2024
01 September	01 September 2022- 31 August 2023	30 June 2024
01 October	01 October 2022- 30 September 2023	30 July 2024
01 November	01 November 2022 – 31 October 2023	31 August 2024
01 December	01 December 2022 – 30 November 2023	30 September 2024
01 January	01 January 2023- 31 December 2023	31 October 2024
01 February	01 February 2023 – 31 January 2024	30 November 2024
01 March	01 March 2023- 28 February 2024	28 December 2024