

How to complete the Annual Monitoring Return (AMR) – 10 minute guide



The Charity Commission for Northern Ireland

The Charity Commission for Northern Ireland is the regulator of charities in Northern Ireland, a non-departmental public body sponsored by the Department for Communities.

Our vision

To deliver in partnership with other key stakeholders in the charitable sector “a dynamic and well governed charities sector in which the public has confidence, underpinned by the Commission’s effective delivery of its regulatory role.”

Further information about our aims and activities is available on our website www.charitycommissionni.org.uk

Equality

The Charity Commission for Northern Ireland is committed to equality and diversity in all that we do.

Accessibility

If you have any accessibility requirements please contact us.

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1. What is the annual monitoring return (AMR) form?

The AMR is an online form that all registered charities must complete and submit to the Commission when it falls due, on an annual basis. See Section 5 '[When do I have to complete and submit the AMR form?](#)' to determine your charity's deadline date.

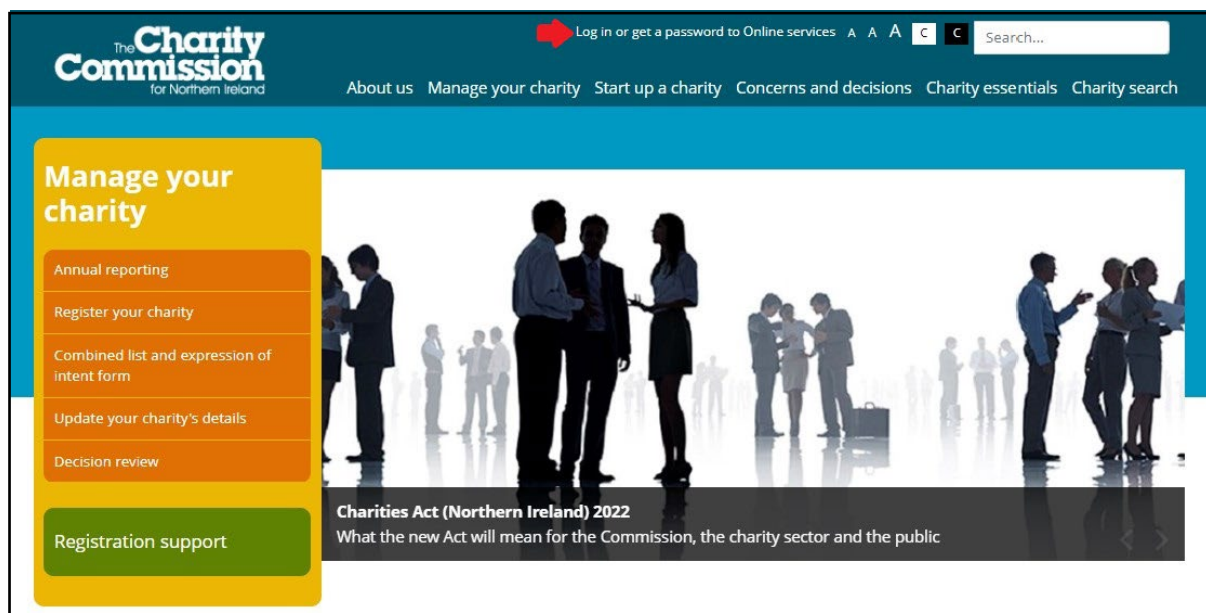
The form asks questions about your charity's activities, governance and finances during the relevant financial year. The amount of information you must provide in the AMR depends on the income of your charity, with small charities required to answer less questions and provide less information than larger charities.

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 Section 3 of this guidance. 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 for further guidance.

2. How can I access and submit the AMR form to the Commission?

Annual reporting is an online process. You complete the AMR by logging into Online Services (OLS) on the Commission's website.

www.charitycommissionni.org.uk

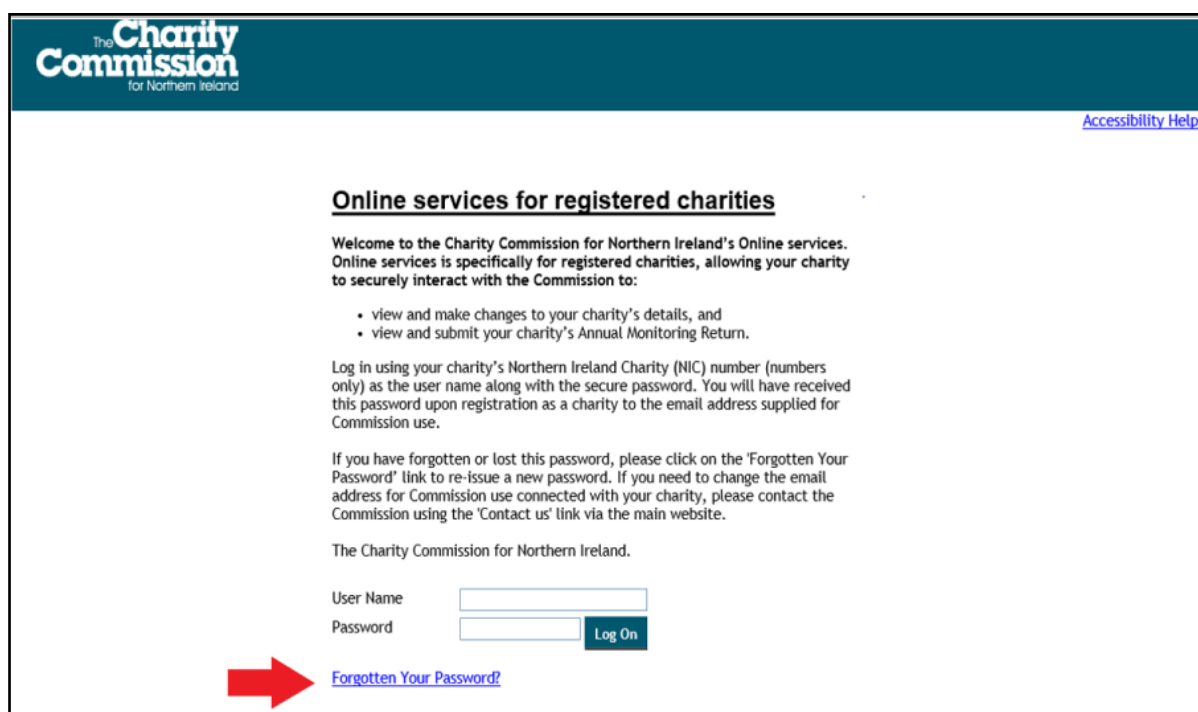


The screenshot shows the homepage of the Charity Commission for Northern Ireland. At the top left is the logo 'The Charity Commission for Northern Ireland'. To the right of the logo is a red arrow icon and the text 'Log in or get a password to Online services'. Further right are accessibility icons (A, A, A) and a search bar with the text 'Search...'. Below the logo and search bar is a navigation menu with the following items: 'About us', 'Manage your charity', 'Start up a charity', 'Concerns and decisions', 'Charity essentials', and 'Charity search'. The main content area features a large yellow sidebar on the left with the heading 'Manage your charity' and a list of links: 'Annual reporting', 'Register your charity', 'Combined list and expression of intent form', 'Update your charity's details', 'Decision review', and 'Registration support'. The main content area has a blue header and a large image of silhouettes of people in business attire. Below the image is a dark grey banner with the text 'Charities Act (Northern Ireland) 2022' and 'What the new Act will mean for the Commission, the charity sector and the public'.

Requests for paper return forms will only be considered where there are special circumstances such as **accessibility** needs that mean no one in, or associated with, the organisation can complete the online annual monitoring return form. Please contact us to discuss any specific accessibility requirements.

When your charity was registered by the Commission you received an email with your password for OLS. This password is unique to your organisation. It is important that you keep your password secure at all times, as you would a PIN number.

Log onto OLS using your charity NIC registration number (numbers only) and password.



The Charity Commission for Northern Ireland

[Accessibility Help](#)

Online services for registered charities

Welcome to the Charity Commission for Northern Ireland's Online services. Online services is specifically for registered charities, allowing your charity to securely interact with the Commission to:

- view and make changes to your charity's details, and
- view and submit your charity's Annual Monitoring Return.


Log in using your charity's Northern Ireland Charity (NIC) number (numbers only) as the user name along with the secure password. You will have received this password upon registration as a charity to the email address supplied for Commission use.

If you have forgotten or lost this password, please click on the 'Forgotten Your Password' link to re-issue a new password. If you need to change the email address for Commission use connected with your charity, please contact the Commission using the 'Contact us' link via the main website.

The Charity Commission for Northern Ireland.

User Name

Password

 [Forgotten Your Password?](#)

Forgotten password

If you have forgotten your password details please click '**Forgotten your password**' link on the Log On page. You will then receive an email to your charity contact email address, which will contain a link to reset your password. Passwords are normally issued within 30 minutes.

OLS Homepage

When you access OLS you will see your charity's home page, an example is shown below. Here you can view and amend your charity details, request changes to your financial year end date and access the AMR. AMRs must be completed in sequence, starting with the oldest first so you will see the earliest available AMR to complete under the 'Annual Monitoring' section. You can access the AMR by clicking on the link 'open pending annual return', see screenshot below.

The online form is only available to charities one day after their financial year end date has passed, so you won't see it before then. Charities are required to submit the AMR within ten months of their financial year end date.

Online Services Home Page

Main

Welcome to the Charity Commission for Northern Ireland online services. You are now logged in to our secure network.

We have a range of services available, specifically for charities, enabling you to securely interact with the Commission to:

- View and make changes to your charity's details.
- Submit annual monitoring information.
- Manage your charity's financial period(s).

Please select a service from the menu below

Charity services

View / Amend charity details

View / Amend financial periods

Annual Monitoring

Annual monitoring report for 2021 Jun 01 - 2022 May 31 is available

Open pending annual return

3. Preparing to Submit your AMR: Checklist

Before you start the AMR you should make sure that you have all the information needed to answer the questions within the form, as well as the documents you need to submit alongside the form, the charity accounts and reports, in the correct format.

The checklist below is a useful summary of what you need in order to complete the AMR online.

	Document / information	
1	Unique password for <i>Online Services</i>	
2	The charity accounts for the relevant reporting year in PDF format	
3	The trustees' annual report for the relevant reporting year in PDF format	
4	The Audit Report or Independent Examiner's Report (as appropriate) in PDF format	
5	Details and information required to answer the questions within the annual return form. See the table of information requirements at Section 4.1, 4.2 and 4.3 of this guidance	

You need to upload the accounts and reports as three separate documents in PDF format, and each one should not exceed 20MB:

- **Charity Accounts**
- **Trustee Annual Report**
- **Audit Report or Independent Examiner's Report**

If your charity accounts and reports are combined into one document, you must still attach the PDF document three times.

TIP: save each copy of the PDF under a different name, for example Trustees' Annual report, Charity accounts or Independent Examiner's report for the system to accept three copies of the one document.

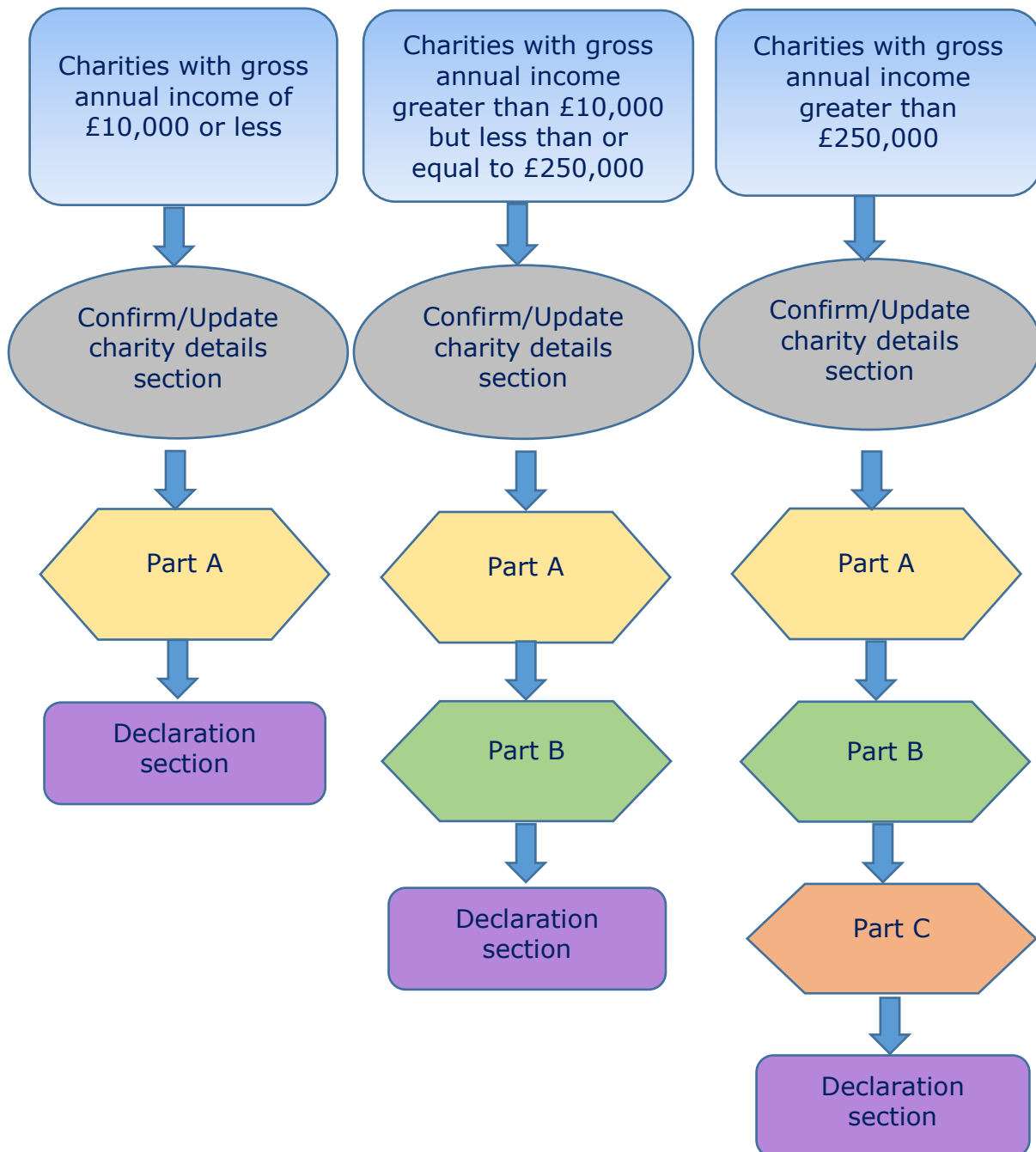
WARNING: The PDF documents you attach to your AMR are automatically uploaded to the *register* on submission. These are **not** checked by Commission staff before being displayed on your entry.

Please check your PDF documents before submission to make sure there is no sensitive information included such as bank statements or personal details.

4. What information do I need to complete the AMR form?

The AMR requires less information from smaller charities than larger charities, so your charity's income for the year will determine what information is needed. The form is split into different sections which are set out below. Only charities with income greater than £250,000 need to complete all sections of the form.

You can see the sections of the form you must complete depending on your charity's income in the diagram below:



The information requirements for each section are set out in tables by topic area at section 4 depending on your charity's annual income:

- Section 4.1 sets out the question areas and information requirements of the AMR for **all charities**. All charities must confirm/update their charity details, complete the questions in Part A and complete the declaration section. If you are a small charity with annual gross income of **£10,000 or less**, there are no further questions asked.
- Section 4.2 sets out the additional question areas for charities that have annual income of **more than £10,000**, and must complete Part B of the form. These questions are in addition to the requirements set out at 4.1.
- Section 4.3 sets out the additional financial information that is required in Part C of the form if you have annual income of **greater than £250,000**. These questions are in addition to the requirements set out at 4.1 and 4.2.

It's useful to review these tables so that you have this information to hand before you start completing the online form.

If you would like to see the exact wording of each question, including the accompanying help text please see the Commission's guidance document ['ARR05a Annual monitoring return \(AMR\) screenshot document: questions included in the AMR for charities with income of £10,000 or less'](#).

Trustees' responsibility

It is not unusual for charity trustees to delegate the task of filing their charity's AMR with the Commission to a single trustee, another person within the charity, or someone external to the charity, for example, to a person or firm providing accountancy services.

However, charity trustees must be aware that the ultimate responsibility in relation to the information provided within the form, and the accounts and reports submitted alongside it, lies with the charity trustees' collectively.

It is important that all charity trustees are aware of the information requirements within the AMR, are satisfied with the information provided on their behalf before it is submitted to the Commission, and have good oversight that the AMR is completed and submitted on time to the Commission.

TIP: Save a copy of the completed AMR before it is submitted, and circulate this to all charity trustees for approval before you submit the AMR to the Commission.

4.1 Information requirements for all charities

All charities must complete the following sections of the AMR. If you are a small charity with annual income of **£10,000 or less**, there are no further questions asked in the online form.

Section	Information required
Charity details	Confirm/update charity contact information, including website and email address. It is particularly important that the contact email is up to date as this is how the Commission will contact you to send AMR reminders.
Charity details	Confirm/update trustee details. Add/delete trustees that have joined or left the charity. You will need personal information for each new trustee. NEW REQUIREMENT: Update all trustees' individual email address and mobile telephone number (where one is available). NEW REQUIREMENT: State the number of trustees (quorum) that must attend a meeting to make a legally valid decision
Charity details	Confirm/update area of benefit and spending outside UK and Ireland
Charity details	Confirm/update charity classifications/who does your charity help/how does your charity operate
Charity details	NEW REQUIREMENT: Knowledge of organisational policies and activities in relation to working with children, young people and/or adults at risk of harm, including activities overseas.
Part A	Details of charitable income and expenditure during the period. Knowledge of the type of accounts prepared ie Receipts and Payments accounts or Accruals accounts.
Part A	Details of the person/organisation that carried out an Independent Review or Audit of the charity accounts and knowledge of the content of the report if any issues of concern were raised.
Part A	NEW REQUIREMENT: Knowledge of any data breaches reported to the Information Commissioners Office (ICO) during the year
Part A	Knowledge of information relating to registration with other regulators
Part D	Declaration section - you must confirm that: <ul style="list-style-type: none"> trustees have complied with their duty to have regard to the Commission's Public Benefit guidance. no serious incidents have occurred that have not been brought to the Commission's attention. the information provided is correct and approved by trustees.

Charity details section – update functionality

The 'Charity details' section of the AMR displays information that the Commission already holds about your charity from the point of registration, or where your charity has updated its *register* entry.

The AMR form includes functionality that gives you the ability to update your charity details through the online form.

In previous versions of the AMR, and for any charity completing an AMR for financial years beginning before 1 January 2020, this section is read only and any changes must be made by following the link to exit the form and update the charity details section in Online Services.

The register is a key source of information for members of the public, charities, funders and other stakeholders, it is important therefore that information available on the public register is accurate and up to date.

Following public consultation during 2019, the question areas highlighted as 'New requirement' in the table above, are now asked when you register with the Commission and confirmed or updated when you are reporting annually. If your charity was registered before September 2022, you will need to complete these questions in your next AMR. This only needs completed once as this information is saved and pre-populated in subsequent AMRs. You must update this information if necessary in the following years.

The new questions include a requirement for each trustee's individual email address and mobile telephone number, or where they do not hold one or other to select a checkbox to confirm this. These details are for Commission use only and will not appear on the *register*. You also need to provide information relating to a charity's quorum and any data breaches, if applicable. There are a number of new questions relating to safeguarding if you are a charity that works with children, young people or adults at risk of harm, at home or abroad.

Screenshots of the exact questions relating to the topic areas in table 4.1, including help text, can be found at guidance reference ['ARR05a Annual monitoring return \(AMR\) screenshot document: questions included in the AMR for charities with income of £10,000 or less.'](#)

4.2 Information requirements for charities with annual income between £10,001 and £250,000

If you have annual income of more than £10,000, you must complete all sections of the AMR listed at table 4.1 above, and also complete section B of the form. If your charity's income is more than £10,000 but less than or equal to £250,000 you have no further questions to answer in the online form. The information requirements for Section B of the AMR are set out below:

Section	Information required
Charity details	See table 4.1 above
Part A	See table 4.1 above
Part B	Knowledge of activities and information in relation to fundraising from the public during the year, including registration with the Fundraising Regulator (FR) and fundraising expenditure. NEW REQUIREMENT: Details relating to the use of commercial fundraisers.
Part B	Numbers of staff and volunteer numbers
Part B	Knowledge of whether the charity owns or leases charity assets and whether they have been used to advance the charity's purposes
Part B	NEW REQUIREMENT: Applies to charities with income >£10k <£250k only: Provide information on the proportion of expenditure during the year that was spent on charitable activities only. This is as a percentage of total expenditure e.g. less than 30%, 31-50%, 51%-70%, 70% +.
Part B	Details of payments and transactions with trustees and related parties.
Part B	Charities must confirm if they are entitled to claim Gift Aid from HMRC, and whether they have claimed Gift Aid relief against eligible funds.
Part D	See table 4.1 above

Screenshots of the exact questions relating to the topic areas above, including help text, can be found at guidance reference [ARR05b 'Annual monitoring return \(AMR\) screenshot document: questions included in the AMR for charities with annual income between £10,001 and £250,000'](#)

4.3 Information requirements for charities with annual income of more than £250,000

If you have annual income of more than £250,000, you must complete all sections of the AMR listed at table 4.2 above, and also complete section C of the form. Section C is a financial section and replicates the categories of the Charities Statement of Recommended Practice (The Charities SORP). You can extract this information from your charity accounts and enter it here. The information requirements for Section C of the AMR are set out below:

Section	Information required
Charity details	See table 4.1 above
Part A	See table 4.1 above
Part B	See table 4.2 above
Part C	Information extracted from the Statement of Financial Activities within the charity accounts
Part C	Information extracted from the Balance Sheet within the charity accounts Information relating to notes to the accounts including support costs and reserves
Part D	See table 4.1 above

Screenshots of the exact questions relating to the topic areas above, including help text, can be found at guidance reference [ARR05c 'Annual monitoring return \(AMR\) screenshot document: questions included in the AMR for charities with annual income greater than £250,000'](#)

5. When do I have to complete and submit the AMR form?

Ordinarily, 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.

5.1 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.

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 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

5.1.1 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 a number of 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.

5.1.2 Commission's advice on voluntary filing years

The Commission encourages the completion and filing of AMRs by charities for financial years when the requirement is voluntary, as it means that a complete set of financial information is available on your *register* entry, which may be a requirement of interest 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.

5.1.3 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

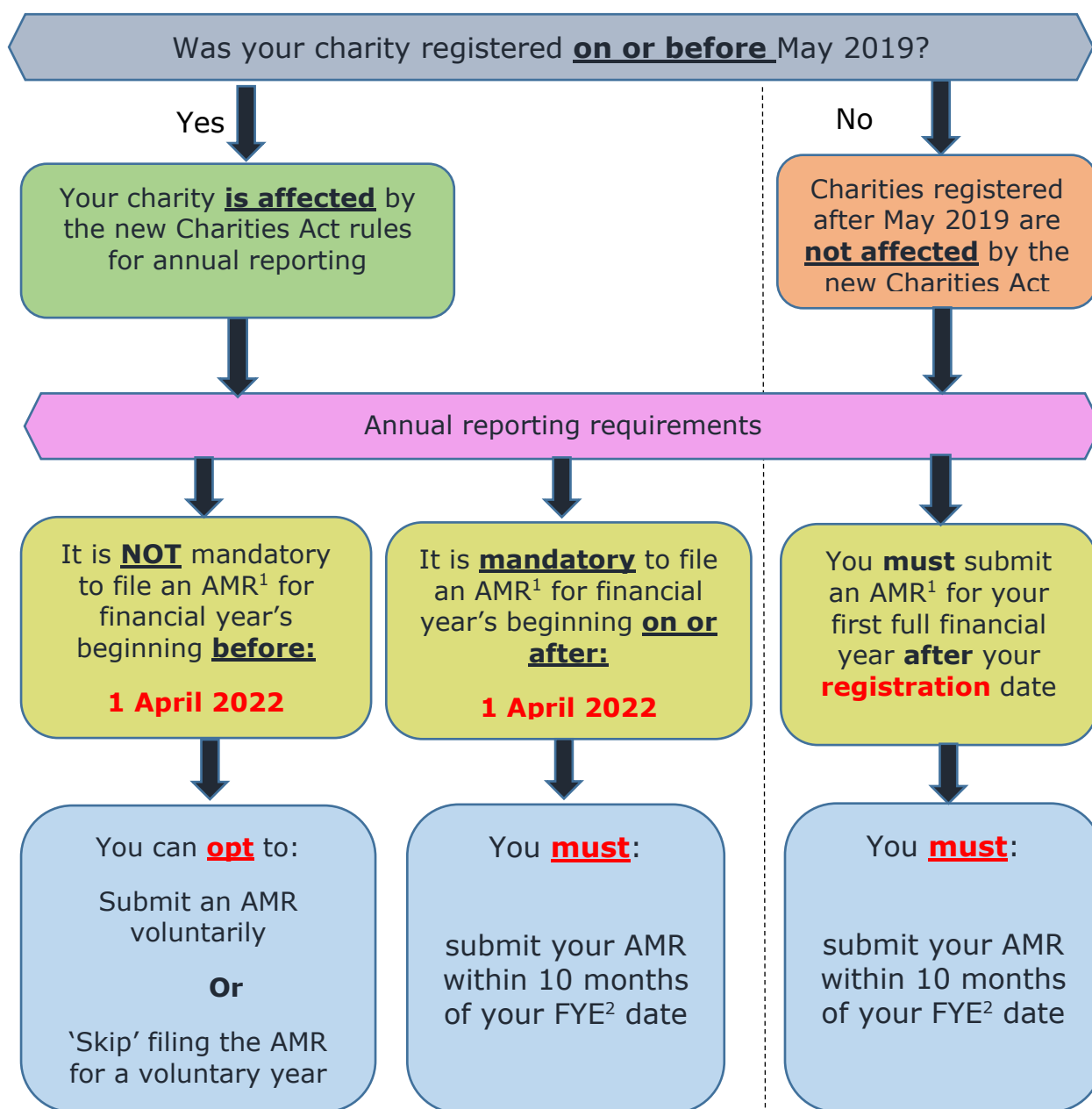
All charities must submit their AMR, trustees' annual report, accounts and audit/independent examiner's report within **10 months** of the relevant financial year end date.

5.2 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

You can see your annual reporting requirements from the infographic below:



¹The AMR includes the online form and submission of the charity accounts and reports

²FYE: financial year end

5.3 AMR reminder notifications

All 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.

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.

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.

5.4 What happens after I submit my AMR?

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


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.

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

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

It's a good idea 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.

If you see that any of your PDF documents contain inappropriate or sensitive information, please contact the Commission immediately and we will arrange to have the PDF's removed and replaced.

Only some of the information provided in the AMR 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 blue and white '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'.](#)