



GOVERNANCE FACTSHEET – THE BASICS

Reporting

The Charity Commission keeps a register of charities that must always be kept up to date.

Charity trustees are required to report to the Charity Commission on the work and the financial position of their charity annually. Different reporting rules apply to different sizes of charity. Trustees need to be clear on the rules which apply to their charity.

Where a charity is also a company, it's important to keep Companies House updated on any changes and meet company filing requirements. Charities with different legal forms may have other filing or reporting requirements, and some charities will have additional regulators.

If something goes wrong, a charity board should consider if the problem has caused (or could cause) significant harm or loss to your charity or the people it helps. In these cases, it could require trustees to promptly report a [Serious Incident](#) to the Charity Commission.

Based on your charity's legal form, identify the reporting and filing requirements. Working back from the deadlines for when reports and accounts need to be submitted set some deadlines for these to be finalised and agreed by trustees.

See NCVO's template [Organisational Management Calendar](#) to help.

Further guidance

- [Charity Commission: five minute guide on what to send to the Charity Commission](#)
- Companies House: [Guidance on annual accounts and filing](#)