

[News story: Charity annual return 2018](#)

Last year we [consulted with the charity sector](#) about the annual return for 2018. Based on the outcome of this consultation we are introducing a tailored annual return later this summer. It will include some new questions that charities can start preparing for now.

We recognise that for some charities the new questions will create additional work. Certain questions will be optional this year to give you time to put in place the systems to collect the information more easily, requiring less effort in the future.

We will let you know when the new annual return system is available to use. You can sign up for [GOV.UK email alerts](#) to keep up-to-date with the latest information we publish on our website.

Overseas expenditure

We will build on the current annual return questions about charitable expenditure overseas, to establish how charities transfer and monitor funds sent overseas.

We are doing this because all money transfer processes bear risks, and it's important that charities take appropriate steps to manage these.

We recognise that some charities will need to make changes to their record keeping to answer parts of this question.

For this reason the questions about methods of transferring money outside the regulated banking system, and about monitoring controls and risk management, will be optional to answer for the 2018 annual return.

These questions will be mandatory for the annual return 2019 onwards.

When spending money outside England and Wales, did your charity transfer money outside of the regulated banking system?

What methods to transfer money did the charity use and what was the value?

- cash courier
- other charities or non-governmental organisations and non-profit organisations (NGOs/NPOs)
- money service business (MSB)
- informal money transfer systems
- online payment methods (for example PayPal)
- other

Does the charity have monitoring controls in place to monitor overseas expenditure?

Are the trustees satisfied that the charity's risk management policy and procedures adequately address the risks to the charity arising from its activities and/or where it operates?

Income from outside the UK

To get a better understanding of the income sources from outside of the UK, we are introducing questions about the breakdown of sources of income from each country a charity receives funds from.

The options we've provided for you to choose from are:

- overseas governments or quasi government bodies
- overseas charities, non-governmental organisations or non-profit organisations (NGOs/NPOs)
- other overseas institutions (for example private company donations)
- individual donors resident overseas
- unknown

Some charities will need to make changes to their financial systems to collect and sort the information more easily.

For this reason, we have made those parts of the question set relating to other private institutions outside the UK (other than charities, Non-Governmental Organisations and Non-Profit Organisations) and individual donors outside the UK optional to answer for the 2018 annual return.

These questions will be mandatory from 2019 onwards.

Salary and benefits in charities

Our research into public trust and confidence in charities shows that the public is concerned about high levels of pay in charities.

Because of this we will be asking charities to provide more information about salaries to increase accountability.

In the annual return for 2018 we will ask for a breakdown of salaries across income bands, and the amount of total employee benefits for the highest paid member of staff.

But, in response to concerns raised during the consultation, we will not publish details of benefits given to the paid member of staff on the public register.

Research and analysis: South West sustainability appraisal options assessment report

This report is organised in 4 sections:

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 - Section 2 outlines the methodology of the sustainability appraisal options assessment
 - Section 3 summarises the results of the sustainability appraisal options assessment
 - Section 4 outlines the next steps in the plan making and sustainability appraisal processes.
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