

Annual Reporting Policy

Policy date
31 March 2026

Next review
31 March 2027

Policy owner
Board of Trustees

Version
2.4 - 22 October 2026

1. Purpose and responsibilities

This policy sets out how Roots for Change UK CIO prepares, approves and files its annual report and accounts. As a CIO, we must prepare annual accounts and a trustees' annual report (TAR), complete the Charity Commission annual return and submit the required documents within ten months of the financial year end, regardless of income. Our year end is 31 March, so the filing deadline is 31 January of the following year. Recalculate the deadline if an authorised change is made to the accounting period.

The Board is responsible for accurate reporting and timely submission. The Treasurer coordinates the accounts; if there is no Treasurer, the Board appoints a trustee to take this role and records a deputy. The Board also appoints a coordinator for the report narrative and a person authorised to file the documents. All trustees remain responsible for the final submission.

2. Choose the reporting framework

At the start of each reporting cycle, the coordinator completes Annex A. Check the accounting period against the charity's records and Charity Commission entry, then confirm gross income, gross assets, any subsidiaries, the current constitution and funder conditions. Use the requirements and templates for a CIO, including for the external scrutiny report. Decide and record the accounts basis and level of scrutiny before appointing an examiner or auditor. Check the charity's current objects so the report describes work within its lawful purposes and powers.

Use the threshold column for the financial year end, rather than the filing date. Apply any stricter requirement in the constitution, funding agreement or Commission direction. Where an audit is required, an independent examination is not sufficient. Check the current official requirements for each later reporting period.

Requirement	Year ends before 30 September 2026	Year ends on/after 30 September 2026
Receipts and payments permitted, unless otherwise required	Gross income no more than £250,000	Gross income no more than £500,000
Independent examination or audit required	Gross income above £25,000	Gross income above £40,000
Examiner must belong to a prescribed professional body	Gross income above £250,000	Gross income above £500,000

Requirement	Year ends before 30 September 2026	Year ends on/after 30 September 2026
Audit required: either income test or combined test	Income above £1 million; OR income above £250,000 AND assets above £3.26 million	Income above £1.5 million; OR income above £500,000 AND assets above £5 million
Group accounts and audit: where there are subsidiaries	Group income above £1 million after eliminating intragroup transactions	Group income above £1.5 million after eliminating intragroup transactions

3. Prepare the accounts and supporting evidence

Where accruals accounts are required or chosen, apply the relevant Charities SORP: SORP 2019 for financial years starting before 1 January 2026, and SORP 2026 for years starting on or after that date. Identify the reporting tier and complete its disclosure checklist. Receipts and payments accounts must include an assets and liabilities statement and the CIO-specific notes on guarantees and secured debts where relevant.

Reconcile the bank accounts, ledgers, restricted funds, grants, liabilities and trustee transactions. Keep evidence for each significant figure and explain unusual movements. Show restricted funds separately from unrestricted funds and reserves. Assess future cash flow, commitments and the charity's ability to continue operating, and disclose relevant uncertainties as required by the reporting framework.

- Programme leads check activity dates, beneficiary numbers, attendance records and outcomes. Report unique people separately from attendances, and completed activity separately from future plans.
- Keep the evidence and review record for significant statements. Report challenges and limitations alongside achievements. Claims about impact must be supported by the evidence.
- Check case studies and photographs against the Safeguarding and Child Protection Policy, Safeguarding Adults Policy and Privacy Notice and Data Protection Policy. Remove unnecessary identifying or sensitive information before publication.

4. Reporting timetable

Work to the milestones below, measured from the actual year end. Enter the exact dates and responsible people in Annex A, allowing for any earlier funder deadline. Report a threatened delay to the Chair and Treasurer within two working days, with a plan to get the work back on schedule. Internal delays do not extend the statutory deadline.

Milestone	Internal deadline	Lead
Confirm period, responsibilities, framework and any external scrutiny appointment	One month before year end	Treasurer / Board
Close and reconcile financial records; obtain programme evidence	One month after year end	Finance and programme leads
Complete draft accounts and narrative; reconcile figures	Three months after year end	Report coordinator
Resolve scrutiny queries and issue complete trustee review pack	Five months after year end	Treasurer / examiner or auditor
Approve report and accounts; obtain authorised signatures	Six months after year end	Board
File annual return and attachments; check acknowledgement	Seven months after year end	Authorised filing user
Final statutory limit	Ten months after year end	Board

5. Prepare the trustees' annual report

Explain the charity's purposes, who benefits from its work, the main activities delivered, achievements, challenges and plans. Include the required statement that trustees have had regard to Charity Commission public benefit guidance. For each significant programme, describe what took place during the reporting period and the evidence for the results reported.

Include the registered name and number, principal office address, reporting period, governing document and its date, trustee appointment arrangements and required trustee names. Explain the reserves policy and actual balance, significant designations and commitments, any fund deficits and the action being taken. Include all other governance and financial disclosures required by the reporting framework, including holding-trustee disclosures if that role applies.

The coordinator completes the official TAR checklist and, where relevant, the full SORP checklist. The Treasurer checks that the report, accounts, reserves calculation and annual return agree. Trustees must resolve unsupported claims and significant omissions before approval.

6. Board approval and signing

Send trustees the final draft, accounts and any examination or audit report at least seven calendar days before approval, or earlier if the constitution requires. Before the decision, check the current constitution and any higher quorum set by the Board. Clause 15 of the constitution dated 22 July 2024 sets the meeting quorum at two trustees or the whole number nearest one third of all trustees, whichever is greater, or a higher number set by the Board. Conflicted trustees do not count towards the quorum.

For a written or electronic decision, apply the current constitution and conflict rules. Clause 13 of the 22 July 2024 constitution requires the resolution to be sent to all trustees at substantially the same time, with authenticated agreement from a majority of all trustees within twenty-eight days. Record the approved versions, date, eligible decision-makers, minute or resolution reference and authorised signatory.

The TAR must be dated and signed by at least one trustee authorised by the other trustees. Complete the approval and signing required for the accounts and external scrutiny report. Where a document is formally executed by the CIO, follow the constitutional execution rule; clause 21 of the 22 July 2024 constitution provides for two trustee signatures. Electronic signatures may be used where permitted and authorised. Material changes require fresh approval before filing.

7. File, publish and correct the documents

The authorised person files through their own My Charity Commission Account access, attaches the approved documents and keeps the submission acknowledgements. Within five working days, a second trustee checks the filing and public entry against the approved versions. Provide the report and accounts on public request; an appropriate copying cost may be charged.

Report serious incidents promptly through the relevant safeguarding, finance or complaints procedure; do not wait for the annual return. If a filing error is found, tell the Chair and Treasurer promptly, record its effect, obtain any necessary reapproval and follow the Commission's correction process. Keep the original and corrected versions with an explanation of the change.

8. Keep records and review the process

Keep the signed report, accounts, approval record and filing confirmation together. Retain underlying financial records for at least six years, and longer where a grant, investigation, legal hold or other requirement applies. Restrict access to working files containing personal information. The public report should contain only information that is required or justified.

At the first Board meeting after filing, review what worked, any recurring errors and the changes needed for the next cycle. Review this policy at least annually and sooner if reporting requirements change. The next scheduled review is 31 March 2027.