



Charities Act 1993

1993 CHAPTER 10

PART VI

CHARITY ACCOUNTS, REPORTS AND RETURNS

45 Annual reports

- (1) The charity trustees of a charity shall prepare in respect of each financial year of the charity an annual report containing—
 - (a) such a report by the trustees on the activities of the charity during that year, and
 - (b) such other information relating to the charity or to its trustees or officers, as may be prescribed by regulations made by the Secretary of State.
- (2) Without prejudice to the generality of subsection (1) above, regulations under that subsection may make provision—
 - (a) for any such report as is mentioned in paragraph (a) of that subsection to be prepared in accordance with such principles as are specified or referred to in the regulations;
 - (b) enabling the Commissioners to dispense with any requirement prescribed by virtue of subsection (1)(b) above in the case of a particular charity or a particular class of charities, or in the case of a particular financial year of a charity or of any class of charities.
- (3) The annual report required to be prepared under this section in respect of any financial year of a charity shall be transmitted to the Commissioners by the charity trustees—
 - (a) within ten months from the end of that year, or
 - (b) within such longer period as the Commissioners may for any special reason allow in the case of that report.
- (4) Subject to subsection (5) below, any such annual report shall have attached to it the statement of accounts prepared for the financial year in question under section 42(1) above or (as the case may be) the account and statement so prepared under section 42(3) above, together with—

Status: This is the original version (as it was originally enacted).

- (a) where the accounts of the charity for that year have been audited under section 43 above, a copy of the report made by the auditor on that statement of accounts or (as the case may be) on that account and statement;
 - (b) where the accounts of the charity for that year have been examined under section 43 above, a copy of the report made by the independent examiner in respect of the examination carried out by him under that section.
- (5) Subsection (4) above does not apply to a charity which is a company, and any annual report transmitted by the charity trustees of such a charity under subsection (3) above shall instead have attached to it a copy of the charity's annual accounts prepared for the financial year in question under Part VII of the Companies Act 1985, together with a copy of the auditors' report on those accounts.
- (6) Any annual report transmitted to the Commissioners under subsection (3) above, together with the documents attached to it, shall be kept by the Commissioners for such period as they think fit.