

[News story: Make sure you submit your charity annual return on time](#)

Updated: Added information about the annual return deadline for 2017.

You will need to submit your annual return for 2017 before you can do the return for 2018.

Thousands of charities have already filed their annual returns, but there are still many that haven't.

If you haven't filed your return, your charity runs the risk of trying to file nearer to the deadline, potentially without the correct information or the password needed to access the service.

Not filing on time means you will go into default and that information will be displayed to the public on the charity register.

The deadline for submitting your 2017 annual return is 31 October 2018, if your charity has a 12-month accounting period.

[Send your annual return online now.](#)

If you are submitting your annual return for the first time, or you are not sure what you need to include, read our guidance about how to [prepare an annual return](#).

New questions for the 2018 annual return

The 2018 annual return will include new questions which you can view before you log in to send your annual return.

- [all 2018 annual return questions \(open document text file\)](#)
(ODT, 37.8KB)
- [all 2018 annual return questions \(Excel file\)](#)
(MS Excel Spreadsheet, 190KB)

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 the systems in place to collect the information easily, requiring less effort in future.

Why we are asking about salaries 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.

Why we are asking about 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 for the 2018 annual return.

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

Why we are asking about 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.