

# Rising to the challenges together

Charity and company regulators have relaxed some of their procedures in response to the coronavirus pandemic.

**Cecile Gillard**, our Company and Charity Secretarial Department Manager, explores new opportunities to help deal with your organisation's legal administration.



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I lead our Company Secretarial services, aiming to support your charity, social impact or commercial organisation in its effective core legal administration. I love seeing organisations thrive and bring benefits to the wider community in which they operate.

CHARITY AND SOCIAL ENTERPRISE  
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Charities, CICs and other companies are addressing the challenges of the current situation, with key regulators helping them rise to the task. The Charity Commission and CIC Regulator assure trustees and directors their approach to regulation during this time will be as flexible and pragmatic as possible. That is balanced with protecting the public interest and the legal, regulatory and reporting responsibilities of regulators, charities and CICs.

## Charity reporting – trustees' report

As you prepare trustees' annual reports, consider how you explain the operational and financial impact of the national control measures for coronavirus.

Guidance and suggested solutions, if reporting on the usual 'going concern' basis is not appropriate, are available from the body responsible for the Charities SORP reporting standard [here](#).

## Filing deadlines and document delivery – annual accounting and related reporting

Companies, including CICs, can extend their accounts filing period up to twelve months. That maximum prevents any further extensions. Applications must be made during the current period (not retrospectively). Retrospective applications are not allowed. **Companies House** is automatically granting the extension if the reason is coronavirus related.

CICs can use the **CIC Regulator's web-based online accounts filing service** to file their accounts and Community Interest Report, paying the report filing fee (£15) by card. The report should explain any changes to their services or other changes to the community benefit they are able to deliver.

Charitable companies usually need to file paper-based annual accounts and reports with Companies House, to comply with applicable reporting standards. Some auditors and independent examiners will

have specialist iXBRL standards software they can use to carry out the filing.

Most other non-charitable companies can file legally compliant micro-entity or dormant annual accounts via **Companies House WebFiling**.

## Charity Annual Returns

If your Charity Commission filing deadline for the Charity Annual Return (with accounts) is imminent and the trustees believe it cannot be met because of the emergency, you can contact the commission at [filingextension@charitycommission.gov.uk](mailto:filingextension@charitycommission.gov.uk). Generally, charities are still expected to meet the deadline.

## Filing commonly-required notifications

Changes to charity details can be notified online to the Charity Commission.

The Companies House WebFiling system can be used for quick and easy reporting of commonly-required notifications by companies, especially:

- company name changes;
- director appointments/cessations, changes to personal details.

New joiners to WebFiling will need the hard copy letter Companies House uses to verify the application and issue the authentication code.

## Support from Bates Wells

The regulators are constantly updating their guidance and the Corporate Insolvency and Governance Bill currently passing through Parliament proposes further relaxations to company filing requirements. Please contact us or see our **coronavirus hub** for the most up-to-date position.

Our team can support your organisation, now and beyond the current crisis. Contact us for a conversation [companysecretary@bateswells.co.uk](mailto:companysecretary@bateswells.co.uk).