



CHARITY COMMISSION
FOR ENGLAND AND WALES

Mr C Brown

[request-691228-9a12e8f0@whatdotheyknow.com](#)

By email

Charity Commission
PO Box 211
Bootle
L20 7YX

Your ref:
Our ref: LW/4044379/c-526854/FOI

Date: 9 October 2020

Dear Mr Brown

Your Freedom of Information request response

Thank you for your request for information received by the Charity Commission 13 September 2020. You asked:

“Can you please provide a copy of any guidance notes issued by the Charity Commission for England & Wales, to Charity Trustees, which helps to clarify their position when satisfying a request made under the Charities Act 2011 Section 172.

Conversely what information is available to members of the public which helps quantify what they might expect to receive from Charity Trustees when submitting a request under Section 172.

The provision stipulates that a person can make a request to obtain a copy of a Charity’s most recent accounts and this request is intended to help clarify exactly what action is within the scope of Section 172 para (2). ie the relevant format which the Trustees should present to satisfy such a request.”

Your request has been processed under the provisions of the Freedom of Information Act 2000 (FOIA).

I confirm the Commission does not hold this information.

The Commission does not produce any guidance notes or s172 advice for either charities or members of the public.

On track to meet your deadline?

Visit www.gov.uk/charity-commission for help on filing your annual return and accounts

t: 0300 066 9197 (General enquiries)

w: www.gov.uk/charity-commission

Yours sincerely

Mrs L Whitehurst

Data Protection and Information Rights

If you are dissatisfied with the handling of your request or the decision which has been reached, you have the right to ask for an internal review. Internal review requests must be submitted within two months of the date of this response and should be addressed to the Charity Commission at PO Box 211, Bootle, L20 7YX (email: RIGA@charitycommission.gov.uk).

If you are not satisfied with the internal review, you are able to appeal to the Information Commissioner. Generally, the ICO cannot make a decision unless you have exhausted our review procedure. The ICO can be contacted at the Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF (email: casework@ico.org.uk).