

Section 5 - Guidance for DBEs

24 minutes read

Last updated: 15 July 2022

Version: 1

Introduction

All charities are required to report all Serious Incidents (safeguarding and otherwise) to the Charity Commission. All Diocesan Boards of Education (**DBEs**) are charities, some as a statutory committee of the Diocesan Board of Finance (**DBF**) and others as independent incorporated or unincorporated charities.

All DBEs which are statutory committees of their DBF report any serious incidents as part of the DBF and so should follow the reporting guidance for DBFs.¹ This guidance is for those DBEs that are independent incorporated or unincorporated charities,² including any joint DBEs.

DBE members are charity trustees and, as such, are responsible for compliance with the law and the Charity Commission's guidance in relation to their charity. The Charity Commission's guidance³ emphasises the duty of care that charity trustees have towards their beneficiaries and others connected with their charity's activities and the importance of all charities adopting and implementing appropriate safeguarding policies.

One of the responsibilities of charity trustees is to report any **"Serious Incidents"** occurring within their charity to the Charity Commission. This House of Bishops' guidance explains how to identify when a **safeguarding Serious Incident** occurs and sets out the procedure for reporting such incidents to the Charity Commission.

For guidance on Serious Incidents that do not relate to safeguarding, such as financial crime, significant financial loss and data protection breaches, please see the Charity Commission's guidance and you may also find other relevant guidance helpful.⁴

It is important to remember that the requirement to report a Serious Incident to the Charity Commission is in addition to any requirement to notify the police, local authority, statutory agency or other relevant authority.

References to "the 'charity'" in this guidance are references to the DBE.

- ¹<https://www.churchofengland.org/safeguarding/safeguarding-e-manual/serious-incident-reporting-charity-commission/section-1-guidance>
- ²If a DBE is linked to the DBF via a Charity Commission linking direction, they are still a separate charity and the DBE should report any safeguarding serious incidents in accordance with this guidance.
- ³Charity Commission Guidance for charity trustees about Serious Incidents: how to spot them and how to report (14 June 2019) How to report a serious incident in your charity - GOV.UK (www.gov.uk)
- ⁴General guidance for Diocesan Boards of Finance and Religious Communities on reporting non-safeguarding Serious Incidents is also relevant for DBEs: <https://www.parishresources.org.uk/pccs/trusteeship/serious-incident-reporting/>

1. What is a safeguarding “Serious Incident”?

A safeguarding Serious Incident is an adverse event, whether actual or alleged, which results in or risks **significant** harm to the charity's beneficiaries, employees, office holders, volunteers or to others who come into contact with the charity through its work. This includes where there are allegations or incidents of abuse of or risks to beneficiaries or others connected with the charity's activities. What is considered to be “significant” is a matter for the trustees to determine, as it will depend on the context of the charity, taking into account its operations, staff, finances and reputation.

The following are examples of what should be reported to the Charity Commission as a safeguarding Serious Incident:

- beneficiaries of your charity (adults or children) have been, or are alleged to have been, abused or mistreated while under the care of the charity, or by someone connected with the charity or by a Church Officer,⁵ for example a trustee, a member of the clergy, an employee or a volunteer;
- a person who comes into contact with the charity through its work (including a member of the clergy, an employee or a volunteer) has been abused or mistreated (alleged or actual) and the abuse or mistreatment is connected with the activities of the charity (for example it occurred during an event run by the DBE);
- there has been a breach of the House of Bishops' guidance or other safeguarding procedures or policies at the charity which has put beneficiaries and other persons who come into contact with the charity through its work at significant risk of harm, including failure to report safeguarding concerns to statutory agencies or to carry out relevant vetting checks which would have identified that a person is disqualified in law, under safeguarding legislation, from working with children, young people or adults;
- it is brought to the attention of the DBE trustees or of the person appointed as the safeguarding lead for the DBE in accordance with the House of Bishops' safeguarding guidance or code in place from time to time that an allegation has been made against a member of the DBE, employee or volunteer in relation to a safeguarding matter which is not related to their work or volunteering role in the DBE, but the nature of the allegation is such that they are assessed as a potential risk by a safeguarding professional and action is taken in accordance with the House of Bishops' safeguarding guidance or code in place from time to time to manage any identified risk that person may pose to the charity's beneficiaries; or
- alleged or actual incidents in the workplace which have resulted in or risk significant harm to trustees, employees, office holders or volunteers and are considered to be "serious" in the context of the charity. An incident should always be reported where the level of harm to the victims and/or the likely damage to the reputation of or public trust in the charity is particularly high. For example: allegations of serious sexual abuse of and by a staff member, office holder or volunteer; abuse by a senior member of staff or office holder or if a widespread culture of bullying, abuse or sexual harassment is uncovered.

Any incident which is connected with the activities of the DBE and involves actual or alleged criminal activity should always be reported to the police and/or the local authority, as well as to the Charity Commission as a Serious Incident. You should not wait until someone has been arrested, charged or convicted, before reporting an incident.

The Charity Commission has published an Examples Table⁶ which may help you to decide whether a safeguarding incident is a Serious Incident

that must be reported to the Charity Commission. If you are unsure whether or not a safeguarding incident should be reported to the Charity Commission, you should seek legal advice.

- [5A](#) Church Officer is defined in the House of Bishops' Glossary Reference Guide 2017 as "anyone appointed/elected by or on behalf of the Church to an office, post or role, whether they are ordained or lay, paid or unpaid".
- [66](#) RSI_guidance_what_to_do_if_something_goes_wrong_Examples_table_deciding_what_to_report.pdf (publishing.service.gov.uk)

2. Why do Serious Incidents need to be reported to the Charity Commission?

The Charity Commission considers safeguarding to be a governance priority for all charities. If a charity's trustees do not manage safeguarding risks sufficiently, the Charity Commission may consider there to be misconduct and mismanagement by the trustees.

When a Serious Incident is reported to it, the Charity Commission considers whether it is appropriate to provide the reporting charity with regulatory advice or guidance. In the most serious cases, the Charity Commission may need to exercise its statutory powers. In addition, the Charity Commission will consider whether it needs to take any steps to protect other charities, for example where the alleged perpetrator is also a trustee or office holder, or volunteers at or works in another charity.

The person who submits the DBE's Annual Return to the Charity Commission each year on behalf of the trustees is required to make a declaration that no Serious Incidents occurred in the DBE during the previous financial year that should have been reported but were not. Therefore, unless all Serious Incidents have been duly reported, the DBE will not be able to make the declaration required in order to submit its Annual Return, as it is an offence to provide false or misleading information to the Charity Commission.

3. When should a Serious Incident be reported to the Charity Commission?

The Charity Commission expects Serious Incidents to be reported to it "promptly", i.e. as soon as is reasonably possible after it happens, or immediately after you become aware of it. In practice, a report should be made once sufficient information has been gathered for the report to be meaningful. However, there may be occasions where it is appropriate for a brief initial report to be made, with an indication that a follow-up report will be made once additional information has been obtained.

It is important to report Serious Incidents in a timely manner, as a failure to report a Serious Incident that subsequently comes to light may be considered by the Charity Commission to be mismanagement, or a serious governance failure. This could result in the Charity Commission taking regulatory action, particularly if further abuse has taken place following the initial Serious Incident that was not reported.

4. When should a safeguarding Serious Incident in a partner organisation be reported to the Charity Commission?

The Charity Commission expects each charity to demonstrate that it has suitable governance structures in place to provide an appropriate level of oversight in relation to incidents which materially affect the charity's operations, finances, people or reputation and that these incidents are being properly managed by the charity. This includes consequences and risks which result from safeguarding Serious Incidents that take place in partner organisations.

A Serious Incident Report will need to be made to the Charity Commission when you become aware that a safeguarding Serious Incident has occurred in one of the DBE's partners which materially affects the DBE, its staff, operations, finances and/or reputation to such an extent that it is serious enough to be reported by the DBE.

A partner organisation in this context includes the following:

- a delivery partner or sub-contractor of the DBE;
- a subsidiary trading company of the DBE;
- an organisation that receives funding from the DBE;
- another charity or organisation that is linked to the DBE; and
- a Multi Academy Trust or Single Academy Trust of which the DBE is a corporate member or appoints one or more directors, or a maintained CofE school which has one or more DBE appointed governors.

Trustees need to consider whether a safeguarding incident in a partner organisation should be reported, taking into account the DBE's activities, size, funding and the nature of the DBE's relationship with the partner, as well as the nature and severity of the safeguarding incident.

When deciding whether or not a report needs to be made, you should use the guiding principles below to categorise Serious Incidents which happen in a partner into three areas: (A) those which are most likely to need to be reported; (B) those which may need to be reported; and (C) those which are least likely to need to be reported.

These principles should help you to assess whether the DBE needs to report a safeguarding incident occurring in a partner organisation as a Serious Incident for the DBE. Your assessment should take into account the specific circumstances of the event or incident, the actual or likely

impact on the DBE and the likely risk to the DBE. Where a decision is made not to report an incident in this category, the decision should be recorded in writing together with the reasons why it was made.

(A) The incident involves the DBE's funds or its staff/ volunteers; or it occurred during an activity or programme which the DBE funds, has responsibility for or is involved with as a joint activity/programme; or the DBE has the same branding as the partner.

This is considered to be the highest risk category due to the close links between the DBE and the Serious Incident. However, whether a Serious Incident in this category will need to be reported by the DBE as a Serious Incident will depend on:

- how serious the incident is; and
- how significant an impact the incident is likely to have on your charity, its operations, finances, people and/or reputation.

Where the DBE has the same branding as the partner, so that the public may identify the DBE as being part of the same entity as the partner, there may be a significant impact on the reputation of the DBE, or on public trust and confidence in DBEs. This is because the public may not distinguish between the two organisations. This may mean that the DBE also needs to report the incident as a Serious Incident, even if there is little or no impact on its activities, finances or people.

For example, if the DBE becomes aware of a safeguarding Serious Incident in a CofE school in the diocese, the DBE may need to report it as a Serious Incident if there is a sufficient level of connection between the incident and the DBE. For example, if the safeguarding serious incident directly involved a governor appointed by the DBE, it is more likely that the DBE will need to report it as a Serious Incident than if the incident had no direct connection to the DBE.

You should consider whether you need to report any safeguarding incidents involving partner organisations which fall into this category. When deciding whether an incident is serious enough to be reported by the DBE, the starting point should be whether the incident would have been reported as a Serious Incident if it had happened in the DBE.

(B) The incident does not involve the DBE's funds, brand or people but could have an impact on the DBE.

Serious Incidents in a partner organisation are less likely to need to be reported to the Charity Commission when the DBE does not have close links to the partner in which the safeguarding Serious incident happened. However, the DBE may still need to make a report where the particular incident:

- causes or is likely to cause material reputational damage to the DBE and / or;
- raises or is likely to raise material issues around due diligence in terms of whether the partner concerned remains capable of delivering the DBE's work or continues to be a suitable partner for the DBE to work with and / or;
- is a trigger event (as defined within your charity's funding or partnership agreement with that partner) that the DBE considers to be so significant that it would trigger suspension or termination of the agreement or arrangement with the partner.

(C) The incident does not involve the DBE's funds, brand or people and is sufficiently remote from the DBE's work that it has little or no impact on the DBE's reputation or the partner's ability to deliver its work with the DBE.

This type of incident would not usually need to be reported to the Charity Commission.

5. What is not a Serious Incident?

If an incident is not Serious, or it is not connected with the DBE's activities, it does not need to be reported. By way of example, disclosures that abuse is occurring outside the DBE, for example a beneficiary discloses abuse is taking place in their own home, and which are not connected to the DBE or its activities, should be reported to the relevant authorities in accordance with the relevant guidance. However, where the abuse does not relate to the DBE's activities, and the alleged perpetrator is not connected with the DBE, it is not a Serious Incident for these purposes and so should not be reported to the Charity Commission.

6. What should you do if a safeguarding Serious Incident is identified?

If a safeguarding Serious Incident is identified, immediate action is required in accordance with all and any applicable House of Bishops' Code of Practice and Guidance in place from time to time, to protect the charity's beneficiaries, employees, Church Officers, volunteers and any others who come into contact with the charity through its work and to prevent or minimise any further harm.

7. Who should make the Serious Incident Report?

The responsibility for making a Serious Incident report in a timely manner rests with the DBE's trustees and the trustees can delegate the reporting of Serious Incidents to a third party. The reporting of safeguarding Serious Incidents to the Charity Commission should normally be delegated to a suitable person (referred to in this guidance as the “DBE Safeguarding Serious Incident Reporter”).⁷

It is important that this delegation sets out the parameters of the delegated responsibility and includes a general requirement for the trustees to receive reports on any safeguarding Serious Incidents reported pursuant to the delegated powers. The delegation should provide for the trustees to be informed about safeguarding Serious Incidents being reported on behalf of the trustees, as well as those where a decision was taken not to report as the incident was considered to be a borderline case.

Do all the trustees need to be involved in decisions relating to reporting safeguarding Serious Incidents?

No. Although the ultimate responsibility for reporting safeguarding Serious Incidents to the Charity Commission sits with the DBE's trustees, for reasons relating to confidentiality, the trustees may decide it is appropriate to restrict the sharing of detailed information relating to safeguarding incidents to a smaller group of trustees only. If your DBE has such an arrangement in place, it should be reflected in the delegation so that it also confers authority on this smaller group of trustees to oversee the reporting of any Serious Incidents to the Charity Commission.

It may also be necessary⁸ to restrict who receives information in relation to a particular Serious Incident, for example where the Serious Incident involves a trustee (or someone connected to a trustee), clergy, a senior member of staff or if it is necessary to protect the confidentiality of the complainant or alleged victim.

The Charity Commission recognises that there are occasions when it is not appropriate for all the trustees to be informed about certain Serious Incidents, which is why the online reporting form asks whether all or only some of the trustees have been informed about the incident being reported.

If the Serious Incident is being reported by the DBF, does the DBE also need to make a Serious Incident Report?

If a safeguarding Serious Incident involves a member of the DBE who is also a member of the DBF, or it involves a governor of a Church of England school who is also a member of clergy in the diocese, it may be that both the DBE and the DBF need to report the incident as a Serious Incident to the Charity Commission.

When reporting a Serious Incident to the Charity Commission, the reporting charity is able to state that the report is also being made on behalf of another charity, where it has the authority to do so. Therefore, unless the DBE considers that it is not appropriate in the circumstances to do so, the DBE may authorise the DSA to report the Serious Incident on behalf of the DBE, too. The DSA should then provide the DBE Safeguarding Serious Incident Reporter⁹ with a copy of the report made so it can be retained with the DBE's records and the DBE can provide a copy of the report to the NST and the DBE's auditors in accordance with Section 13 below.

- ⁷If incident to be reported involves the DBE Safeguarding Serious Incident Reporter, alternative arrangements should be made
- ⁸See Section 9 below – the police may impose restrictions on information sharing during an investigation.
- ⁹Unless the incident to be reported involves the DBE Safeguarding Serious Incident Reporter in which case alternative arrangements should be put in place

8. How is a Serious Incident reported to the Charity Commission?

The DBE Safeguarding Serious Incident Reporter⁹ should report each safeguarding Serious Incident to the Charity Commission using the Charity Commission's online form at <https://ccforms.charitycommission.gov.uk>.

- ⁹ Unless the incident to be reported involves the DBE Safeguarding Serious Incident Reporter in which case alternative arrangements should be put in place

9. Making a Serious Incident Report

The DBE Safeguarding Serious Incident Reporter¹¹ should report safeguarding Serious Incidents to the Charity Commission on behalf of the DBE's trustees.¹²

The DBE Safeguarding Serious Incident Reporter¹³ should be the named contact provided to the Charity Commission, should it have any follow-up queries or require further information. Where follow-up queries are received, any assistance or professional advice required should be sought.

The report should present a clear picture of what happened and when, the nature and extent of the harm caused, how you are dealing with it and the steps being taken as a result of the incident to reduce the risk of such incidents occurring again, so far as is practicable.

The report to the Charity Commission should be anonymised, unless identifying the person is essential to the making of the report. If the Charity Commission requires further details and information in relation to any Serious Incident reported to it, it will ask for them.

Can an alleged Serious Incident be reported to the Charity Commission when the police do not permit the disclosure of any information relating to that incident?

It is important that reporting a Serious Incident to the Charity Commission does not prejudice any criminal investigation. Professional advice should be sought and, where required, the police should be consulted before any information is shared relating to an alleged Serious Incident has been reported to the police. You should check that the police approve the disclosure of the information to the Charity Commission in order to make the Serious Incident Report. Where the police do not permit the disclosure of some (or any) information relating to the allegation to the Charity Commission at that point, you can report to the Charity Commission that

- (a) an allegation about a Serious Incident has been made which has been reported to the police;
- (b) the police are currently investigating the allegation (and provide the police reference number);
- (c) the police have told the DBE that it cannot disclose any details of the allegation to the Charity Commission at this point;
- (d) once the police permit details to be disclosed to the Charity Commission (or if the police investigation into the allegation concludes that it was groundless), the DBE will update the Charity Commission in a follow-up report; and
- (e) the DBE is taking appropriate steps to safeguard the DBE's beneficiaries etc in accordance with its policies and any advice given by the police.

¹¹Unless the incident to be reported involves the DBE Safeguarding Serious Incident Reporter in which case alternative arrangements should be put in place

- ¹²See the delegation provisions in section 7 above. The Report should be made on the Charity Commission’s online form at <https://ccforms.charitycommission.gov.uk>
- ¹³Unless the incident to be reported involves the DBE Safeguarding Serious Incident Reporter in which case alternative arrangements should be put in place

10. What needs to be included in the Serious Incident Report?

In order to complete the Charity Commission’s online form, you will need the following information:

A. General:

- the contact details for the DBE Safeguarding Serious Incident Reporter¹¹;
- the DBE’s full name and registration number;
- your connection to the DBE (i.e. the capacity in which you are submitting the report);
- reference numbers and contact details if you’ve reported it to other organisations, like the police; and
- names and registration numbers of other charities involved in the incident, if relevant.

[4] Unless the incident to be reported involves the DBE Safeguarding Serious Incident Reporter in which case alternative arrangements should be put in place

B. Details of the incident:

- date of the incident;
- what happened;
- connection to the DBE of the person who may be responsible for the incident and / or the connection to the DBE of the person alleged to have suffered abuse or mistreatment;
- Where the person who may be responsible for the incident and / or the person alleged to have suffered abuse or mistreatment is a Church Officer, or is a volunteer with a specific role, you should select “other” from the drop-down option in the online form and use the free text option to state the role of the person concerned, as this information is needed by the NST.
- date the DBE found out about the incident;
- how the DBE found out about the incident;
- what impact the incident has had on the DBE’s beneficiaries, finances, staff, operations or reputation; and
- whether all or only some of the trustees are aware of the incident (for example only some of the trustees may be aware if safeguarding matters are delegated to a smaller group of trustees, or where the Serious Incident involves a trustee, someone connected to a trustee or senior member of staff or to protect the confidentiality of the alleged victim).

C. How the DBE is handling the incident:

- which of the DBE's policies or procedures (including the House of Bishops' Code of Practice and Guidance and any guidance from the NST) relate to the incident and whether they were followed;
- what steps the DBE has taken to deal with the incident;
- what steps the DBE has taken to prevent similar incidents; and
- where applicable, the DBE's media handling or press lines, including a link to a press release if available.[\[1\]](#)

When reporting an historic allegation of abuse, the report should confirm whether the DBE Safeguarding Serious Incident Reporter has informed the Diocesan Safeguarding Adviser in the diocese in which the alleged perpetrator now holds office (if relevant).

Once you submit the Serious Incident report to the Charity Commission, you will receive a confirmatory email with a pdf of the report attached to it and an incident reference number.

11. Next steps: What happens once a Serious Incident has been reported?

The Charity Commission has a limited and very specific regulatory role and will not investigate whether a criminal offence has occurred (that being the role of the police). However, the Charity Commission will scrutinise the conduct of the charity's trustees and the steps they have taken in order to protect the charity, its beneficiaries and those connected with the charity's activities, now and in the future. This includes making sure that the charity's trustees have proper procedures and systems in place to handle allegations, are dealing with them responsibly and are reporting incidents where appropriate to the police, social services and other relevant agencies.

When it receives a Serious Incident report, the Charity Commission may:

- (a) request further information on the incident;
- (b) give regulatory advice or guidance to the reporting charity;
- (c) take such steps as it considers necessary to protect other charities, for example where the alleged perpetrator is also a trustee, or volunteers or works in another charity; or
- (d) require the DBE to provide it with regular updates in relation to any on-going investigation.

A record of all safeguarding Serious Incident Reports made, and of any follow-up correspondence and copies of any papers sent to the Charity Commission should be retained. The records must be stored securely, so that they can be referred to at a later date, if necessary.

12. What if you need to update your Report?

If, after the Serious Incident has been reported, you become aware of any material changes to the facts reported to the Charity Commission or further significant developments occur, you should update your report of the Serious Incident to the Charity Commission using the online form [\[1\]](#).

If an individual against whom allegations were made and which were reported to the Charity Commission as a Serious Incident is subsequently exonerated, or the allegations were found to be false following further investigation by the DBE[\[2\]](#), police or other agency, the DBE Safeguarding Serious Incident Reporter must also update the report to the Charity Commission.

13. Informing the NST and others about safeguarding Serious Incidents reported to the Charity Commission

Once a DBE has reported a safeguarding Serious Incident to the Charity Commission, the DBE must also send a copy of the Serious Incident Report, and a copy of any follow-up reports made to the Charity Commission, to:

- the NST at rsi.nst@churchofengland.org;
- the Diocesan Safeguarding Adviser^[1]; and
- the DBE's auditors.

Providing the NST with this information will enable it to take a “Whole Church” approach by creating a national picture of safeguarding Serious Incidents. The NST will then be able to consider whether the House of Bishops’ Code of Practice and Guidance, and any other policies and procedures, may require revising, or further training may be needed, in order to address any concerns identified.

The NST will consider whether anyone within the wider Church needs to be informed about any Serious Incident that has been reported and, if so, the NST will take the necessary steps to inform the relevant persons, complying at all times with any requirements to maintain confidentiality and to protect sensitive personal data.

Further guidance on Serious Incident reporting can be found on the Charity Commission website^[2].

Footnotes

1 [Safeguarding e-manual | The Church of England](#)

2 If a DBE is linked to the DBF via a Charity Commission linking direction, they are still a separate charity and the DBE should report any safeguarding serious incidents in accordance with this guidance

3 Charity Commission Guidance for charity trustees about Serious Incidents: how to spot them and how to report (14 June 2019) [How to report a serious incident in your charity - GOV.UK \(www.gov.uk\)](#)

4 General guidance for Diocesan Boards of Finance and Religious Communities on reporting non-safeguarding Serious Incidents is also relevant for DBEs: <https://www.parishresources.org.uk/pccs/trusteeship/serious-incident-reporting/>

5 A Church Officer is defined in the House of Bishops' Glossary Reference Guide 2017 as "anyone appointed/elected by or on behalf of the Church to an office, post or role, whether they are ordained or lay, paid or unpaid"

6 [RSI_guidance_what_to_do_if_something_goes_wrong_Examples_table_deciding_what_to_report.pdf \(publishing.service.gov.uk\)](#)

7 If incident to be reported involves the DBE Safeguarding Serious Incident Reporter, alternative arrangements should be made.

8 See Section 9 below – the police may impose restrictions on information sharing during an investigation.

9 Unless the incident to be reported involves the DBE Safeguarding Serious Incident Reporter in which case alternative arrangements should be put in place.

10 Unless the incident to be reported involves the DBE Safeguarding Serious Incident Reporter in which case alternative arrangements should be put in place

11 Unless the incident to be reported involves the DBE Safeguarding Serious Incident Reporter in which case alternative arrangements should be put in place

12 [See the delegation provisions in section 7 above. The Report should be made on](#) the Charity Commission's online form at <https://ccforms.charitycommission.gov.uk>

13 Unless the incident to be reported involves the DBE Safeguarding Serious Incident Reporter in which case alternative arrangements should be put in place

14 Unless the incident to be reported involves the DBE Safeguarding Serious Incident Reporter in which case alternative arrangements should be put in place

15 If you are uncertain how to respond to media reports once the Serious Incident Report has been made, you can contact the Charity Commission's media team for support and advice on pressenquiries@charitycommission.gov.uk .

16 <https://ccforms.charitycommission.gov.uk>

17 In accordance with the relevant House of Bishops' Safeguarding Guidance or Code of Practice in force from time to time.

18 If the DBE is a Joint DBE, it should be sent to the Diocesan Safeguarding Adviser of the Diocese in which the incident occurred.

19 [Charity Commission Guidance for charity trustees about Serious Incidents \(14 June 2019\)](#) [How to report a serious incident in your charity - GOV.UK \(www.gov.uk\)](#)

Source URL: <https://www.churchofengland.org/safeguarding/safeguarding-e-manual/serious-incident-reporting-charity-commission/section-5-guidance>