

Using and understanding the register of charities

The screenshot shows the top navigation bar of the Charity Commission for Northern Ireland website. It includes the logo, a search bar, and several menu items: 'About us', 'Manage your charity', 'Start up a charity', 'Concerns and decisions', 'Charity essentials', and 'Charity search'. Below the navigation bar, the page displays 'Search results for' followed by an empty search input field with a magnifying glass icon. Underneath the search field, there is a 'Filter by:' section with a 'Remove all filters' link. The filter section contains eight categories, each with a dropdown arrow: 'Status', 'Income', 'Regions Worked', 'Countries Worked', 'What the charity does', 'Who the charity helps', and 'How the charity operates'.

The Charity Commission for Northern Ireland

The Charity Commission for Northern Ireland is the regulator of charities in Northern Ireland, a non-departmental public body sponsored by the Department for Communities.

Our vision

To deliver in partnership with other key stakeholders in the charitable sector “a dynamic and well governed charities sector in which the public has confidence, underpinned by the Commission’s effective delivery of its regulatory role.”

Further information about our aims and activities is available on our website www.charitycommissionni.org.uk

Equality

The Charity Commission for Northern Ireland is committed to equality and diversity in all that we do.

Accessibility

If you have any accessibility requirements please contact us.

Online or in print

If you are viewing this document online, you will be able to navigate your way around by clicking on links either within the contents page or text. The words in *blue italics* indicate other guidance or databases.

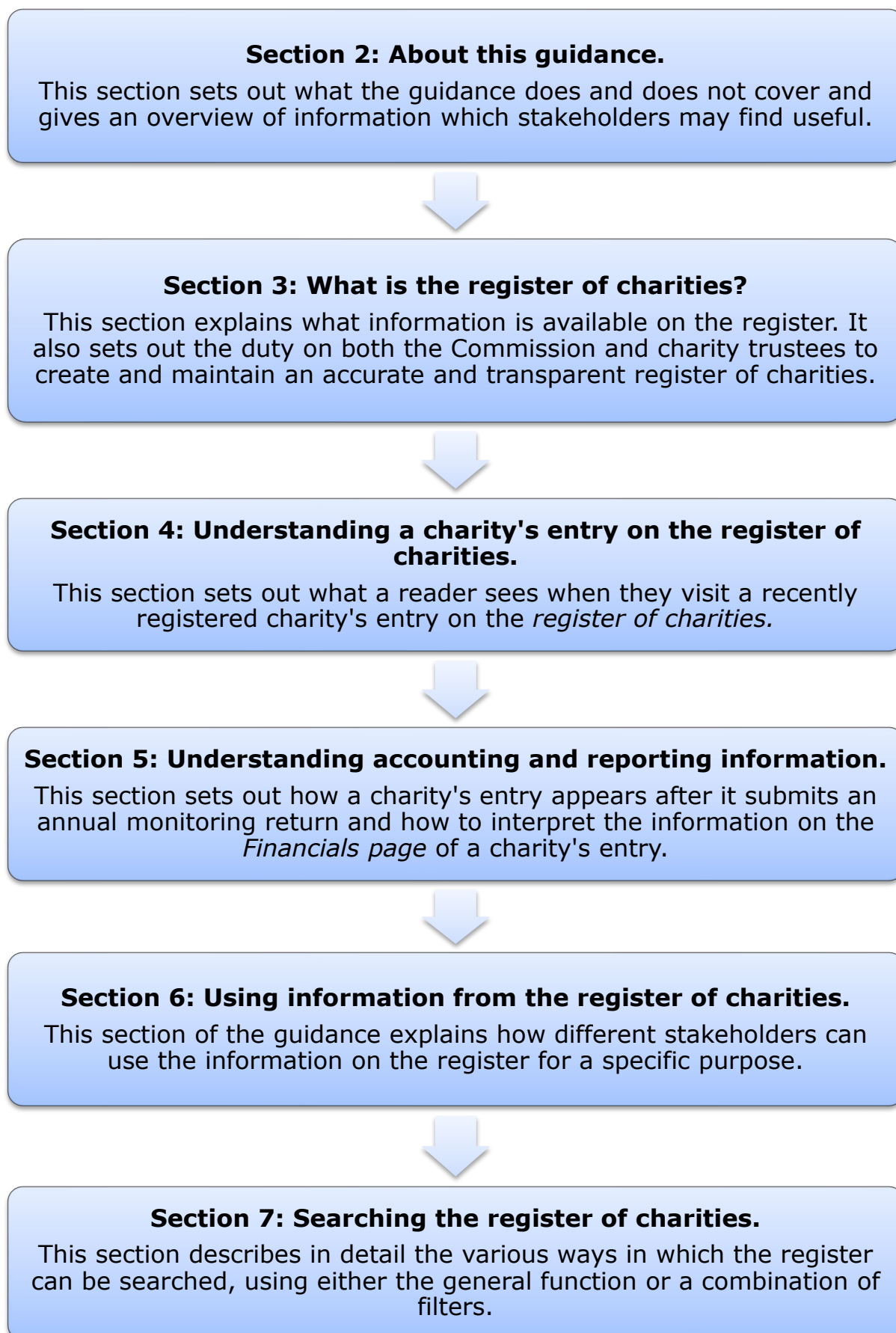
Please check our website www.charitycommissionni.org.uk to make sure you’re using the latest versions of forms and guidance.

Contents

Section 1:	Overview	5
Section 2:	About this guidance	6
Section 3:	What is the register of charities?	7
	3.1 The Commission's responsibility for the <i>register of charities</i> .	
	3.2 Charity trustees' responsibility for the <i>register of charities</i> .	
	3.3 What information is available on the <i>register of charities</i> ?	
	3.4 Disclaimer	
Section 4:	Understanding a charity's entry on the register	12
	4.1 Recently registered charities	
	4.1.1 The Overview page	
	4.1.2 The Documents page	
	4.1.3 The People page	
	4.1.4 The Operations page	
	4.2 After an annual monitoring return has been submitted	
Section 5:	Understanding accounting and reporting information	19
	5.1 Was the annual monitoring return submitted on time?	
	5.2 Did the annual monitoring return comply with the regulations?	
	5.3 The Financials page	
	5.4 Can I check how a charity gets and spends its money?	
Section 6:	Using information from the register of charities	25
	6.1 Members of the public	
	6.2 Charity trustees	
	6.3 Charity beneficiaries, staff, volunteers and supporters	
	6.4 Funders, prospective donors and others	
	6.5 Researchers and students	
	6.6 Media	
	6.7 Other professionals – accountants, solicitors and other regulators	
	6.8 Ongoing developments in the knowledge economy	
Section 7:	Searching the <i>register of charities</i>	29
	7.1 Using the general search function	
	7.2 Using the search filters	
	7.3 Using the other filters	
	7.4 Using multiple filters	
	7.5 Charities with 'In Suspense' beside their name	
	7.6 Downloads from the register of charities	
	Useful guidance	37
	Freedom of information and data protection	38
	Contact information	40

Structure of the guidance

This flowchart introduces the key sections of the guidance:



Section 1: Overview

The Charity Commission for Northern Ireland (the Commission) is the independent regulator of charities in Northern Ireland. The Commission was established by the *Charities Act (Northern Ireland) 2008* (the Charities Act) which sets out its roles and functions. These include keeping a public *register of charities* in Northern Ireland.

Before the establishment of the Commission, valuable research conducted by umbrella bodies attempted to provide a profile of the local charity landscape. However, as responses to this research were on a voluntary basis, only an incomplete picture of the sector could be produced. Statutory charity registration in Northern Ireland is creating a publicly available register which will eventually contain an entry for every charity operating in Northern Ireland. Charity trustees and their agents have a legal duty under section 17(3) of the Charities Act, to keep their entry on the register up-to-date. The primary purpose of the register is to increase transparency and provide a range of information to the public and other stakeholders. This transparency is designed to support the public's confidence in the charities they support and in the charitable sector as a whole.

The purpose of this guidance is to promote awareness and understanding of the register and the information it contains. The guidance also sets out how the register can be used by a wide range of stakeholders to look at individual registered charities in detail. It also aims to encourage further use of the register by explaining how to search or download information to develop an overview of the charity sector as a whole.

Section 2: About this guidance

What does this guidance cover?

This guidance provides information about the *register of charities*, its purpose and usefulness. It sets out what information is available on the register, the importance of maintaining an accurate register and how different stakeholders can use the register.

What does this guidance not cover?

This guidance does not provide details of the charity registration process or of other Commission processes, for example, the annual monitoring return. There is separate guidance for those processes on our website www.charitycommissionni.org.uk.

Who does this guidance apply to?

This guidance is aimed at a range of Commission stakeholders. For example, beneficiaries and the general public can learn about how and where charities operate and how they use their resources. This guidance also highlights how other charity stakeholders may use information available on the register to make informed decisions about charities. For example, beneficiaries, prospective service users, volunteers, funders and donors, large and small, can use the register to ensure the charities they plan to fund or to whom they are planning to donate, are complying with their legal duties. Researchers can use the information on the register to build a detailed profile of the charity sector in Northern Ireland. Charity trustees can use this guidance to find out how the Charities Act (Northern Ireland) 2008 requires them to maintain their entry on the *register of charities*.

What are legal requirements and best practice?

In this guidance, where we use the word 'must' we are referring to a specific legal or regulatory requirement. We use the word 'should' for what we regard as best practice, but where there is no specific legal requirement.

Charity legislation

References in this document to 'the Charities Act' are to the *Charities Act (Northern Ireland) 2008*.

References to 'the Regulations' are to *The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015*.

Section 3: What is the register of charities?

It is compulsory for all organisations in Northern Ireland, which may be charities, to apply for registration with the Commission. This is irrespective of their size, annual income or whether they are registered with HMRC for charitable tax purposes. These organisations have an obligation to ensure that the Commission knows that they exist and are prepared to meet their statutory duty to apply for registration when called forward to do so. Organisations can do this by submitting an *Expression of Intent* form to the Commission.

To increase public awareness of organisations waiting to be called forward for charity registration, the Commission publishes a *Combined list* on its website. This lists organisations the Commission is aware of that are awaiting call forward and also identifies organisations that have been refused charity status, those that are closed, those who have failed to apply and those the Commission is trying to contact. The Commission is calling forward organisations to apply for charity registration as resources allow. Inclusion on the *register of charities* is confirmation an organisation has demonstrated to the Commission that it has been established for exclusively charitable purposes, operates for the public benefit and is governed by the laws of Northern Ireland.

All the information published on the register is provided to the Commission by or on behalf of a charity in compliance with their legal obligations, which are set out in the Charities Act. This information is first gathered during the application for registration process, and then via regular updates, and from information submitted in line with the annual monitoring return regulations.

The transparency of the register has the potential to influence public trust and confidence in charities and the regulator. This depends on the entry for each charity on the register being as accurate and up-to-date as possible. The Charities Act places responsibilities on both the Commission and charity trustees to ensure the register is created, available to the public and its accuracy maintained. For example, it is an offence under the Charities Act to provide false or misleading information to the Commission.

Even as the register is populated, the information held on the *register of charities* is freely available to the public. It can be accessed through the Commission's website www.charitycommissionni.org.uk.

3.1 The Commission's responsibility for the register of charities

The Commission has a statutory obligation to create a *register of charities* and to make it available to the public. The Commission is creating the register based on information provided by or on behalf of charity trustees in compliance with their legal obligations as set out in the Charities Act. This information is initially gathered during the application process for entry on to the *register of charities*. The information collected at this stage focusses on confirming that the organisation has exclusively charitable purposes, is governed by the law of Northern Ireland and operates for the public benefit. If the organisation meets the legal definition of charity it is entered on to the register. To enhance the transparency of the charity sector, the names of the charity's trustees are published on the register unless there are significant reasons not to do so. Contact details, including postal, email and website addresses for the charity, but not for the individual trustees, are also published.

During registration each charity also classifies its purposes under one or more of 12 descriptions provided in the Charities Act. For example, the advancement of education or the advancement of the arts, culture, heritage or science. This classification is also published on the register with information on:

- what type of governing document the charity is using
- where the charity operates
- how much income the charity has
- the activities it carries out to achieve its purposes.

Together this information provides a comprehensive snapshot of the charity at the point of registration. This view is updated at least once a year when the registered charity begins to submit annual accounts and reports to the Commission.

To ensure that the greatest number of people have access to the register it is published online on the Commission's website. In this way the register can be accessed by anyone, anywhere in the world.

3.2 Charity trustees' responsibility for the register of charities

The Charities Act places a duty on charity trustees to ensure that their entry on the register is accurate. The Commission facilitates this by giving charity trustees or their agents access to online services, through which they can update certain information concerning their charity. The Commission also use this information to send reminders to the charity of the deadline date for the submission of their annual monitoring return.

The accuracy of entries on the register is maintained via updates which charity trustees can make when changes occur, for example, after the AGM, when submitting the annual monitoring return or at any time during the year.

While updating details of their entry on the *register of charities* ensures that charity trustees are complying with the law, there are other important reasons for doing so. This includes:

- ensuring that details supplied on funding applications match those on the register
- keeping stakeholders, beneficiaries and funders up-to-date with changes in the charity
- attracting new volunteers and demonstrating to them and potential donors that a charity is open, accountable and meeting its legal obligations in relation to charity law
- ensuring the Commission has the correct contact details to which it can send annual monitoring return reminders and other regulatory alerts and correspondence
- avoiding concerns being raised by funders or members of the public who notice discrepancies in a charity's details as they appear on the register and in other places, such as Companies House.

Some changes which a charity may decide to make, for example, to its purposes, require the Commission's consent and will be updated on the register by the Commission, if the changes are approved.

3.3 What information is available on the register of charities?

Below is a list of the information about a charity which is displayed on the register. A blue tick indicates which details the charity trustees can update using the Online services function on the Commission's website. Information marked with a blue dot can only be updated by the Commission.

Only the information marked with a **P** will be seen by the public.

- ✓ Contact details (including contact name, address and telephone number) **P**
- ✓ Details of your charity trustees **P**
- ✓ Email address for use by the Commission
- ✓ Public email address **P**
- ✓ The charity's website address **P**
- ✓ What your charity does **P**
- ✓ How your charity does its work **P**
- ✓ Who your charity benefits through its work **P**
- ✓ The charity's area of operation **P**
- ✓ The bank/building society account details of your charity

The following information can only be updated by the Commission:

- Charity's name (including acronyms) **P**
- Northern Ireland charity number **P**
- Purposes from its governing document **P**
- Type of governing document **P**
- Public benefit statement **P**
- The charity's classification of purposes **P**
- Date registered **P**
- Financial history (from when your first annual monitoring return has been submitted) **P**
- Compliance status showing if your charity has complied with its annual reporting deadline on time. This is a snapshot of a charity's status at a point in time. Each time a charity files late, or fails to file, its annual return, the status will be updated. **P**
- The financial year end date of your charity. **P**

3.4 Disclaimer

Before accessing the *register of charities* visitors to the Commission's website are presented with an important disclaimer. This disclaimer notes that the Commission cannot and does not guarantee the accuracy of information on the register which has been supplied by third parties. The charity trustees of registered charities have a legal obligation to ensure their charity's register entry is accurate. Therefore, the Commission is not responsible for the consequences of any error or omissions arising from this information held on the register.

As information is filed electronically, errors may occur when it is entered on to the register by charity trustees or their agents. The Commission does not edit this information. Where errors are discovered or reported to the Commission they will be brought to the attention of the charity.

If, when using the *register of charities*, you notice any apparent errors on the register please let the Commission know by sending an email to admin@charitycommissionni.org.uk.

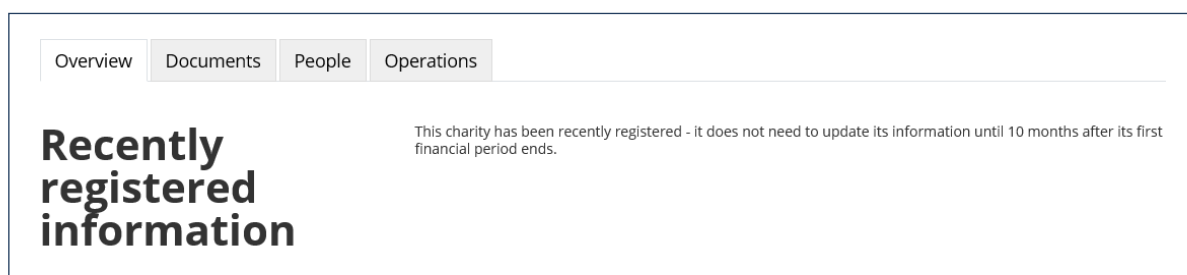
Section 4: Understanding a charity's entry on the register

This section sets out how the entry of a recently registered charity appears on the *register of charities*. How an entry appears after a registered charity begins to submit an annual monitoring return to the Commission is available in [section 5](#).

4.1 Recently registered charities

When a charity has been registered, but is not yet required to submit annual accounts and reports, its entry will appear as shown in Figure 1 below.

Figure 1



The four tabs, *Overview*, *Documents*, *People* and *Operations* lead to pages that contain further information. The tabs also indicate which page of the charity's entry on the register you are reading. In the example above, the visitor to the register is on the *Overview* page and the other tabs appear on a grey background.

4.1.1 The Overview page

On the *Overview* page you will find the charity's Northern Ireland Charity number, the date the charity was registered and information on:

- the public benefit the charity aims to provide
- what the charity does
- which of the descriptions contained in the Charities Act the charity falls under - its classifications
- who the charity helps – its beneficiaries
- how the charity works – its activities.

See Figure 2, below, for an example of an *Overview* page from the register.

Figure 2

4.1.2 The Documents page

The *Documents* page of a charity's entry on the register contains information submitted to the Commission at registration and in subsequent annual monitoring returns (AMRs). At registration, the documents on this page will provide an overview of the charity's purposes and the type of governing document it is using. See Figure 3 below.

Figure 3

Some charities have an official name and a better known working name. For example, Oxfam is the working and well-known name of the Oxford Committee for Famine Relief.

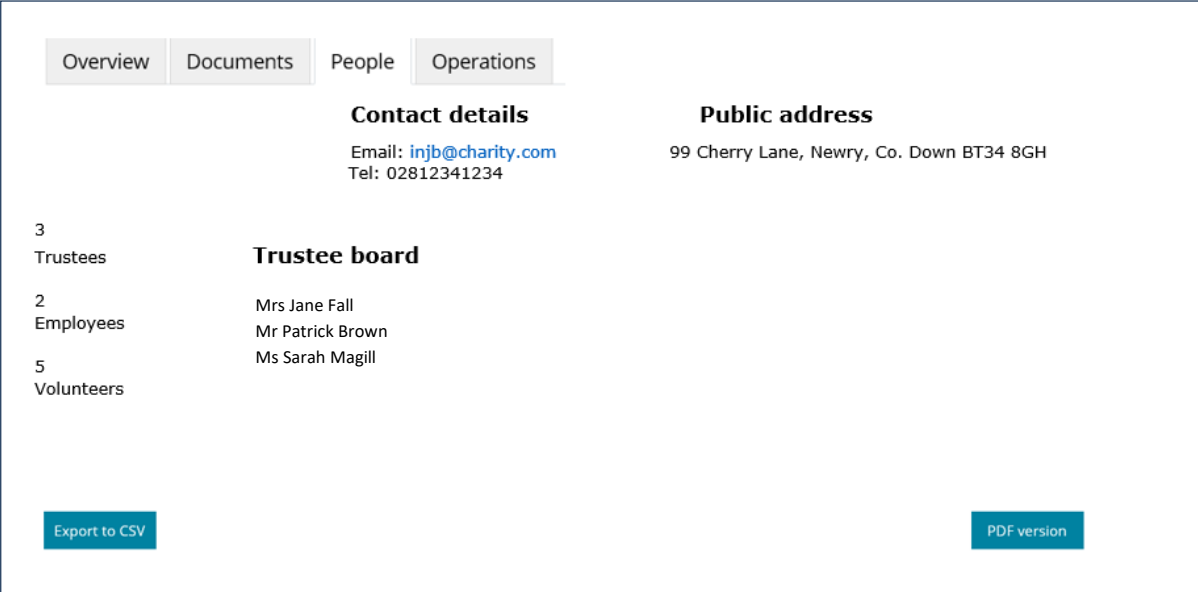
The 'Other name' section of the *Documents* page allows a charity with a working name to record it here.

[Figure 8](#) illustrates the *Documents* page after a charity begins to submit its AMR.

4.1.3 The People page

The *People* page of a charity’s entry on the register lists the number of trustees a charity has, as well as the number of employees and volunteers. The names of the charity trustees are also published on this page alongside contact details for the charity. See Figure 4 below.

Figure 4



The only charity trustee details published on the *register of charities* are the forename and surname of each charity trustee. Publication of this information enables the public, funders and other stakeholders to see who is responsible for the administration of a charity. The names of most charity trustees are already in the public domain, for example, on the charity’s website, on Companies House website or through local press coverage of the charity.

On rare occasions the charity’s entry will show a higher number of trustees than names listed in the same section. This occurs in exceptional circumstances, for example, where there are security risks and a charity trustee requests that their name is not published on the *register of charities*.

The Commission will consider this type of request on a case-by-case basis and will seek verifiable evidence in support of this request. If the Commission is satisfied with the information provided, it may grant the charity trustee anonymity and not publish their name on the register. If this is the case, the list of names for charity trustees on a charity’s entry may be shorter than the recorded number of trustees who serve on the

charity. Figure 5 below illustrates, for a fictional charity, how this type of entry may appear on the register.

Figure 5

The screenshot shows a navigation menu with tabs for Overview, Financials, Documents, People, and Operations. The main content is organized into three columns. The left column displays statistics: 8 Trustees, 7 Employees, and 200 Volunteers. The middle column contains sections for Contact details (with website, email, and phone), Linked charities (1001111 Charity example), and Trustee board (listing Mrs Ava Bell, Mr John Campbell, Mr Stephen Graham, Miss Emma Ellis, and Mr Kenneth Ross). The right column shows the Public address: Charity example, 221 Lisburn Avenue, Belfast.

4.1.4 The Operations page

The *Operations* page of a charity’s entry records the areas in which a charity works. For example, local council areas, other countries or a mixture of local areas and regions further afield. See Figure 6 below.

Figure 6

The screenshot shows a navigation menu with tabs for Overview, Documents, People, and Operations. The main content is titled 'Areas of operation' and includes a 'List of regions' section with the following entries: In Northern Ireland, Internationally, and Nigeria. At the bottom, there are two buttons: 'Export to CSV' and 'PDF version'.

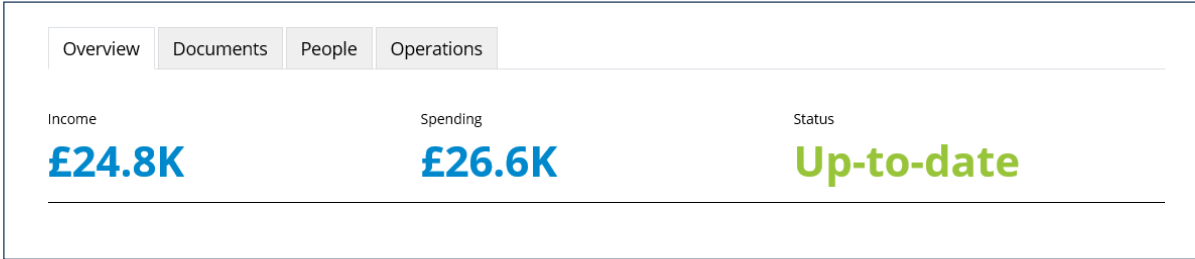
At the bottom of each of these pages two buttons appear: Export to CSV and PDF version. These indicate ways in which the information about the charity can be downloaded and used for further research or analysis. More details about downloading information from the register is available in [section 7.6](#) of this guidance.

4.2 After an annual monitoring return has been submitted

When a charity begins to submit an annual monitoring return to the Commission its entry on the *register of charities* will change to provide more information on the *Overview* and *Documents* pages.

Figure 7 below, shows the *Overview* page for a registered charity, which has submitted its annual accounts and reports on time.

Figure 7






You will notice an additional line showing Income, Spending and Status. The Status bar indicates whether the annual monitoring return was submitted on time and is therefore Up-to-date. More information about the meaning of 'Status' is available in [section 5.1](#).

The *Documents* page will also show its accounts, trustees' annual report (TAR) and either an independent examiner's or audit report. See Figure 8 below.


Figure 8

Overview Documents People Operations

Charity accounts & reports for financial year end 30 September 2017

 Independent examiners report  Charity accounts  Trustee annual report

Charity accounts & reports for financial year end 30 September 2016

 Charity accounts

Charitable purposes
The Company's objects are specifically restricted to the advancement of amateur sport and the promotion of community participation in healthy

Governing document
Memorandum and Articles

Other name

The TAR sets out how the charity fulfilled its charitable purposes in the last year and how it has tried to fulfil the public benefit requirement. You can find more information about the [Public benefit requirement](#) on the Commission’s website.

Section 5: Understanding accounting and reporting information

This section sets out how a charity's entry appears after it begins to submit an annual monitoring return (AMR). This section also explains how to interpret the information on the *Financials page* of a charity's entry and where to find information about its income and spending.

The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 (the Regulations), came into effect on 1 January 2016. These Regulations require all registered charities to submit accounting and reporting information to the Commission on an annual basis. Through the AMR the accounts of registered charities and the trustees' annual report (TAR), in which charity trustees explain how they have tried to fulfil the public benefit requirement, have been made available to the wider public.

The AMR is a vital means of increasing levels of transparency and accountability across the charity sector, which contributes to the public's trust and confidence in the sector.

The Regulations require registered charities to submit the following documents.

- Charity accounts.
- Charity trustees' annual report.
- Independent examiner's report/audit report.
- A completed online annual monitoring return form.

The Regulations also set out specific requirements for each of these documents. Information about a charity's annual accounts and reports are published on the *Documents* tab of their entry on the *register of charities*.

5.1 Was the annual monitoring return submitted on time?

If the AMR is submitted by the deadline date, the charity's entry on the *register of charities* will automatically display as '**Up-to-date**.' If the charity does not submit on or before the deadline date the charity's status on the register is marked '**In default**'. Where a charity fails to submit within the deadline, but submits an AMR after the deadline date has passed, the charity's status on the register changes from '**In default**' to '**Due documents received late**'.

It is important for users of the register to be aware that the charity's status on the register only indicates whether or not it has submitted its

AMR by the deadline date. It is not an indication of whether or not the AMR has met the legal requirements set out in the Regulations.

A charity's entry will not include any of these phrases if it has been registered but is not yet due to submit an AMR. See below how each of these displays appear on the *register of charities*.

Charity A

Overview Documents People Operations

Recently registered information

This charity has been recently registered - it does not need to update its information until 10 months after its first financial period ends.

Charity B

Overview Documents People Operations

Due documents received late

Income **£231.7K** Spending **£48.0K**

This charity failed to provide information on its finances within 10 months of its financial year end. This information has now been received.

Charity C

Documents 567 days overdue

Overview Documents People Operations

In default

This charity has failed to provide information on its finances within 10 months of its financial year end. This information remains outstanding.

5.2 Did the annual monitoring return comply with the regulations?

The Commission carries out basic compliance checks on a proportion of AMRs. Basic compliance checks are designed to identify whether the accounts, reports and information provided are broadly compliant with the fundamental requirements of the Charities Act and the Regulations. As this is a manual check, the proportion of checks conducted is reliant on our resources.

If a charity’s AMR fails a basic compliance check, with issues regarded as minor by the Commission, the charity trustees will be provided with self-regulatory advice. This is advice which the charity trustees must implement.

In cases where the Commission has uncovered more significant issues, the charity trustees will be given regulatory advice. The charity trustees will be required to implement this advice and re-submit compliant accounts and reports within a timeframe set by the Commission.

In all cases the Commission encourages charity trustees to act as soon as possible if they are contacted by the Commission’s monitoring and compliance team.

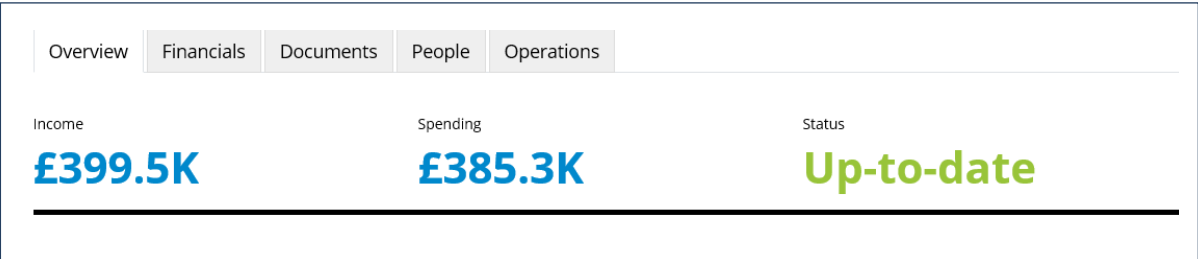
Failing a basic compliance check has the potential to damage the reputation of the charity in question. Ignoring or failing to act on regulatory guidance issued by the Commission is a serious matter and will result in further action being taken by the regulator.

5.3 The Financials page

All charitable companies, regardless of income, must prepare accruals accounts. Likewise the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require charities with an income of more than £250,000 to prepare accruals accounts. These accounts must also be prepared in accordance with the charities’ Statement of Recommended Practice (SORP). The SORP is a framework for accounting and reporting which enables charities to comply with their legal obligation to keep accounts which give a ‘true and fair’ view of their financial performance and are free of misleading information. The SORP also encourages consistency in charity accounting standards and makes recommendations for charity annual reporting.

The *Overview* page on the entry for charities with an income of more than £250,000 or which are charitable companies, will also have a *Financials* tab as shown in Figure 9 below.

Figure 9

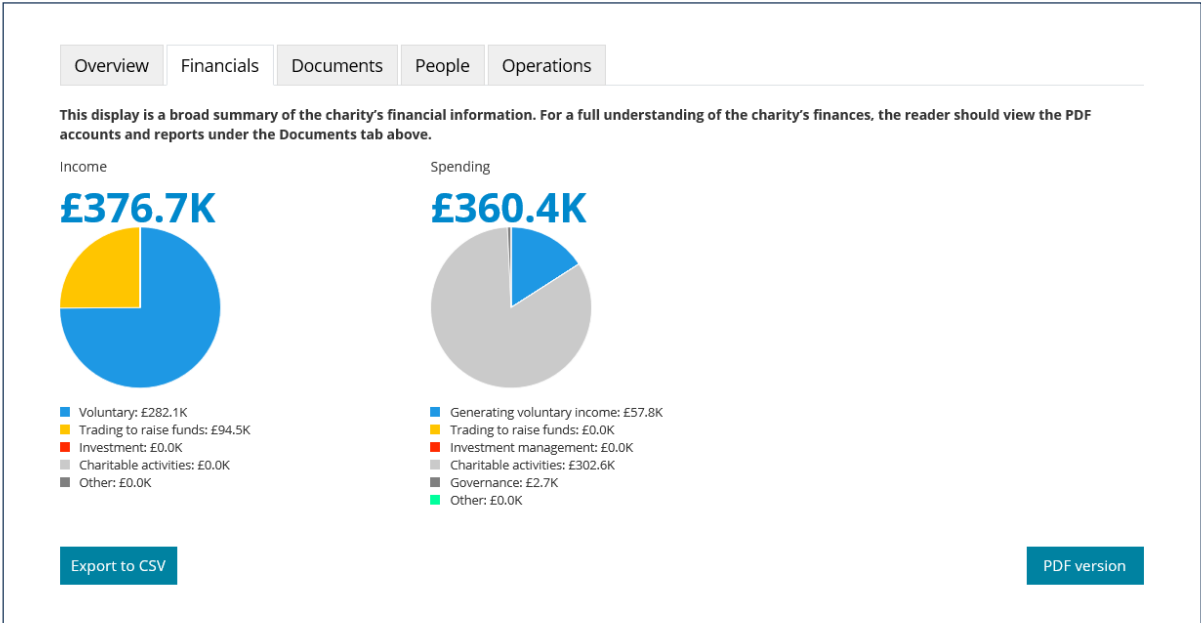


The *Financials* page, displays a broad summary of the charity’s financial information. Each charity will be different in how it reports on its charitable activities and how it meets its charitable purposes. Some charities will include a portion of its staff time as meeting its charitable purposes where other will not.

To fully understand a charity’s finances, visitors to the register must read the information on the *Financials* page alongside the charity’s detailed accounts and reports, which are available to view and download from the *Documents* tab.

Pie charts are only used where a charity has an income of over £250,000 and has filled in Part C of the annual monitoring return. See Figure 10 below.

Figure 10



To understand the information on the pie charts they should be read alongside the charity’s financial statements on which they are based.

The pie charts represent the charity’s income and spending as a proportion of its overall finances. What is counted as spending and income may be affected by the way a charity operates. For example, a charity whose main activity is to give out grants may have fewer staff and therefore lower staffing costs compared to a charity which employs staff to carry out a range of activities.

The information listed below the pie charts gives a very broad overview of the charity’s income and spending. The table below sets out some of the headings used in accounts and what they mean.

Income:	
Terms:	Meaning
Voluntary (Income)	Included under this heading are: <ul style="list-style-type: none"> • gifts, donations and appeals including legacies and bequests; • grants which provide core funding or are of a general nature, provided by government and charitable foundations; • membership subscriptions and sponsorships which are, in substance, donations; and • tax reclaims on Gift Aid donations
Trading to raise funds	This is the resources generated by trading activities that specifically raise funds for the charity. For example, membership fees, fundraising events such as jumble sales, sponsorships and shop income from selling donated goods
Investment	This is incoming resources from investment assets, including dividends and receivable interest.
Charitable activities	These are any resources arising from activities promoting the charity's purposes, for example, training, events and conference fees, sale of goods or services as a charitable activity.
Other	This category will record the gains on the disposal of tangible fixed assets and receipt of any other incoming resources that cannot be accounted for in the previous categories.
Spending:	
Terms:	Meaning
Generating voluntary income	This includes the costs of all fundraising activities, events, and costs associated with the sale of donated goods.
Trading to raise funds	This includes all expenditure incurred by a charity to raise funds for its charitable purposes. It includes the costs of all fundraising activities, events, non-charitable trading activities, and costs associated with the sale of donated goods. It does not include any costs incurred in providing goods or services as a charitable activity, this is recorded under charitable activities.
Investment management	This is the fees used to manage assets including getting investment advice, collecting rent, property repairs and maintenance charges.
Charitable activities	These are all the resources applied in meeting the charity's purposes, including costs involved in negotiating contracts or grants, the direct provision of charitable services and a proportion of the

	charity's support costs and governance costs which, if allocated, will be explained in the notes to the accounts.
Governance	<p>This includes those payments associated with the governance arrangements of the charity and relate to the general management of the charity. These payments will normally include:</p> <ul style="list-style-type: none"> • independent examination, or audit; • costs associated with constitutional and statutory requirements, for example, the cost of trustee meetings, preparing statutory accounts and associated legal advice; • any costs associated with the strategic, as opposed to the day to day, management of the charity's activities. <p>It does not include costs associated with fundraising or charitable activity.</p>
Other	This category will rarely be used as most expenditure can be recorded under expenditure on raising funds or expenditure on charitable activities.

5.4 Can I check how a charity gets and spends its money?

Charities can prepare either Receipts and Payments or Accruals accounts.

Receipts and payments accounts: This is a form of accounting that consists of a summary of all monies received and paid out via the bank and in cash by the charity during its financial year, along with a statement of balances. There are no statutory regulations setting out the format that receipts and payments accounts must take. However, charities are encouraged to consider how best they can report what readers of the accounts might want to know. Receipts and payments accounts may not contain a very detailed breakdown of income and expenditure. Company law requirements mean that a charitable company cannot prepare its accounts on a receipts and payments basis.

Accruals accounts: This is a form of accounting that records income and expenditure as and when it is incurred. This is not necessarily the same date on which money is physically received or paid out. The accounts are prepared on a 'true and fair' basis in accordance with accounting standards and the methods and principles of the charities Statement of Recommended Practice (SORP). The SORP provides a comprehensive framework that enables charities to adopt a consistent interpretation of UK financial reporting standards (FRS) as well as account for those transactions that arise when undertaking charitable activities.

A charity with income up to £250,000 can prepare receipts and payments accounts unless required to prepare accruals accounts by its governing document, company law or a contract it has with a donor or funder.

In accruals accounts donations from someone related to the charity trustees must be highlighted in a disclosure note. Any income received from any trading arms of the charity will be recorded under the charity's activities.

Some charities will include a list of their principle sources of funds in their trustees' annual report, but they are under no obligation to do so.

You can find more information about receipts and payments or accruals accounts on the [Accounting and reporting essentials](#) page of the Commission's website.

Section 6: Using information from the register of charities.

The primary purpose of the register is to increase transparency and provide a range of information to the public and other stakeholders. This transparency is designed to encourage public confidence in the charities they support and in the charitable sector as a whole. The public can get this assurance by checking that charity trustees have complied with their legal obligations to register their charity, and have submitted annual accounts and reports on time and in compliance with the Regulations.

There are a number of audiences who may use the information on the register for a specific purpose, these include:

- members of the public
- charity trustees
- charity beneficiaries, staff, volunteers and supporters
- prospective funders and donors
- researchers and students
- media
- other professionals.

Below are some of the ways these different audiences can use the information on the *register of charities*. Detailed information on how to search the *register of charities* for a variety of different information is available in [section 7](#).

6.1 Members of the public

Members of the public access the register for a number of reasons including to check that a charity seeking a donation, on the street or on the doorstep, is a legally compliant charity. Members of the public may also use the register to find out:

- how a charity raises its funds
- how much a charity spends on fundraising
- whether a charity is linked to other charities.

They may also contact the Commission to highlight any information which they find on the register which they know is incorrect.

6.2 Charity trustees

An important way in which charity trustees can use the register is by ensuring the entry for their charity is up to date. In doing so they are sending a strong message to the public and all other users of the register that they are committed to complying with their obligations under the Charities Act.

A charity's entry on the register also acts as a short, information packed, advertisement to the public and other stakeholders. Through their entry on the register a charity can highlight where it operates, who it is trying to help and how it tries to fulfil its purposes and provide public benefit.

Through its AMR, the charity trustees can use their accounts and trustees' annual report to tell the story of their charity in greater detail. In this way they are demonstrating how charity funds are used and accounted for, and what activities are undertaken to provide public benefit to their beneficiaries and the wider public. They can also showcase the work of the charity and their staff, volunteers and supporters.

Together all the entries on the *register of charities* highlight the contribution charities make to our society, thereby upholding and increasing public trust and confidence in the sector. Trust and confidence may even translate into concrete offers of support in terms of time, skills, donations and resources.

Charity trustees who fail to ensure their charity's entry on the register is accurate, may create a wholly different impression on the visitor.

6.3 Charity beneficiaries, staff, volunteers and supporters

Charity beneficiaries, staff, volunteers and supporters can use the register to highlight information about a charity they are involved in by directing others to the register. They can also confirm that their charity is following the purposes it was set up to achieve and is applying resources to these purposes. These key groups can also use the register to check that charity trustees are fulfilling their obligations by keeping the charity's entry up to date. Where an entry is found to be inaccurate, they can also draw this to the attention of the charity trustees and the Commission.

Prospective beneficiaries and volunteers can also use the register to make informed decisions about charities, for example, would I like to volunteer here? Or would this charity be able to help me?

6.4 Prospective funders, donors and others

For the first time the *register of charities* provides a range of information in one, easily accessible place for prospective funders and donors. Funders, whether statutory or corporate, can use the register to carry out some of their due diligence. The first line of assurance for funders and donors is that organisations on the register have been assessed by the Commission and found to meet the legal definition of a charity. The register also provides funders and donors with immediate and convenient access to the charity's purposes, beneficiaries and activities delivered to meet the public benefit requirement. Prospective funders and donors can also see whether a charity has complied with its obligations to submit annual reports and accounts to the Commission. This can be particularly helpful where, for example, a funder notes that a charitable company has submitted information and accounts to Companies House, but has not complied with its obligations under the Charities Act. Or a funder notes that the names of charity trustees on a funding application do not match those on the register.

Prospective donors may find the register helpful if they are trying to identify a charity which deals with particular issues, works in a particular geographical area or has a certain type of beneficiary. By searching the register they can easily produce a list of charities which meet the criteria they have in mind. Charities on that list which show as being 'In default,' 'Due documents received late,' or with out of date contact details, are unlikely to inspire confidence. Likewise current donors to a charity or someone who is contemplating donating money can also use the register to find charities that are complying with their obligations.

6.5 Researchers and students

The *register of charities* is an invaluable source of information to researchers and students and the software development industry. Data is published under the Open Government Licence for public sector information. By making the data available for wider use, the Commission hopes to stimulate discussion and innovation both within the charity sector and beyond. All users are free to copy, publish, distribute, adapt and use the information for a range of different purposes, as long as they acknowledge and refer to the original source of the data in their work. For example, some researchers are interested in the range of charitable purposes, incomes of charities and how much is spent on furthering charitable purposes.

Personal information that falls under the General Data Protection Regulation (GDPR) or the Data Protection Act 2018 and other sensitive data will not be published.

From time to time the Commission also publishes brief research reports which can be found on the [Research reports](#) page of the Commission's website. For further information on how to access this data see [section 7. Downloads from the register of charities](#).

6.6 Media

Journalists and researchers may also access the public register to follow up on ideas, tip offs or trends they are interested in. For example, they may want to read a charity's accounts for details of payments and transactions with charity trustees or someone who is connected to a trustee.

6.7 Other professionals – accountants, solicitors and other regulators

Other professionals, such as accountants or solicitors, may access the register either as a representative of a charity or in the interests of another client or for research. For example, a person who wants to leave money to a charity in their will, may ask their solicitor to identify well-governed charities which have particular beneficiaries but do not already have a lot of funds. Likewise a business which is planning to partner a charity, or to make a significant donation to it, may ask their accountant to examine the charity's accounts and provide an opinion on how they use their funding.

Other bodies such as banks, Land and Property Services and the Fundraising Regulator may search the register to confirm the names of charity trustees, whether a registered charity is genuinely located at an address for which rates relief is being claimed or the level of charitable income being spent on fundraising.

6.8 Ongoing developments in the knowledge economy

Ongoing expansion of the knowledge economy has led to the development of new forms of fundraising and communication for charities in the form of fundraising platforms, apps and podcasts. The data that is available through the *register of charities* can be used by web developers and organisations who specialise in data analysis to innovate further producing, for example, an online lifecycle of a charity.

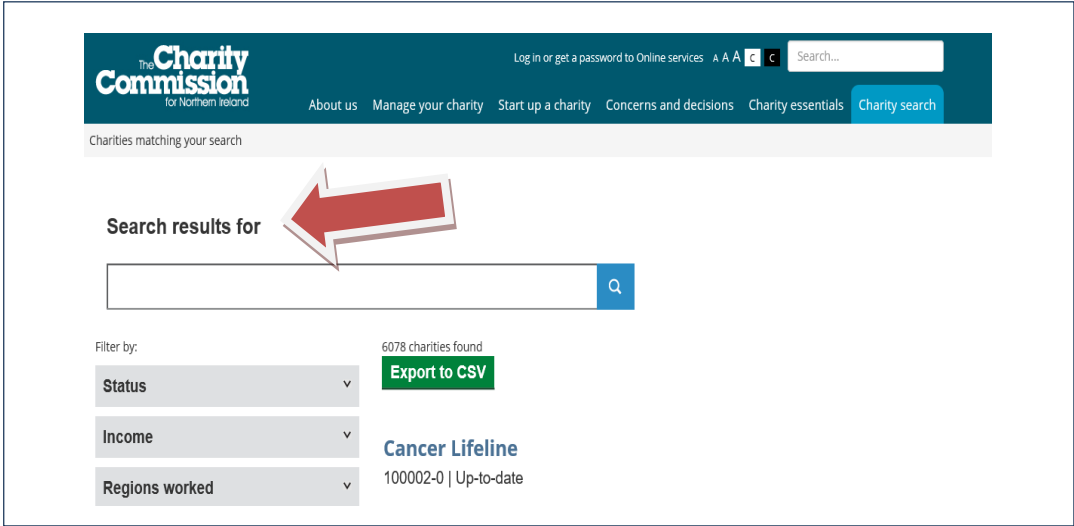
Section 7: Searching the register of charities

This section of the guidance describes in detail the various ways in which searches can be conducted on the *register of charities* and how to download information from the register.

The register can be searched using the general search function, by applying a combination of filters or by downloading a dataset from the register.

7.1 Using the general search function

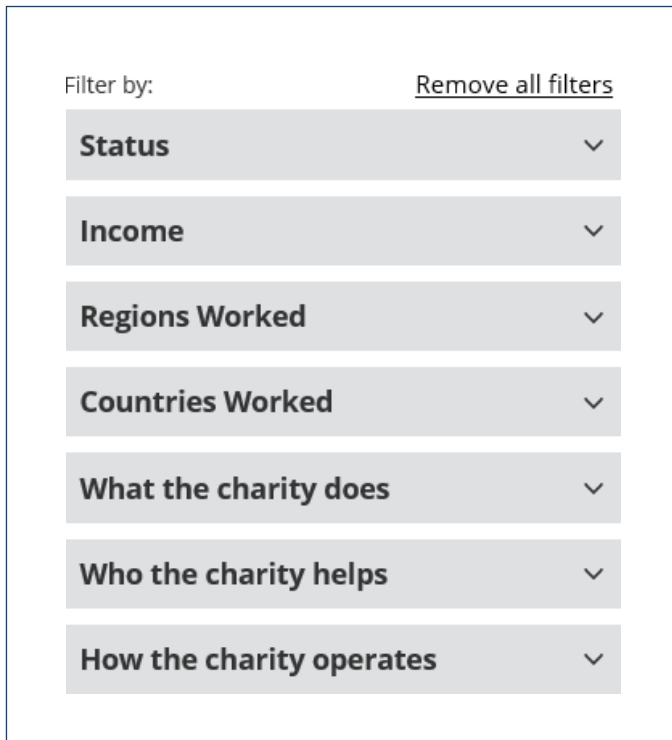
A charity’s entry on the *register of charities* can be found by using the search box, at the left hand of the screen, marked *Search results for*. See screenshot below:



If you know the name of the charity or its Northern Ireland Charity number, you can use this search function to find a charity’s entry on the register. If you do not know the full name of the charity, searching using key or unusual words from its name will reduce the number of results produced by the search. When using the general search function try to avoid using words that are common in charity names, for example, association, club or group.

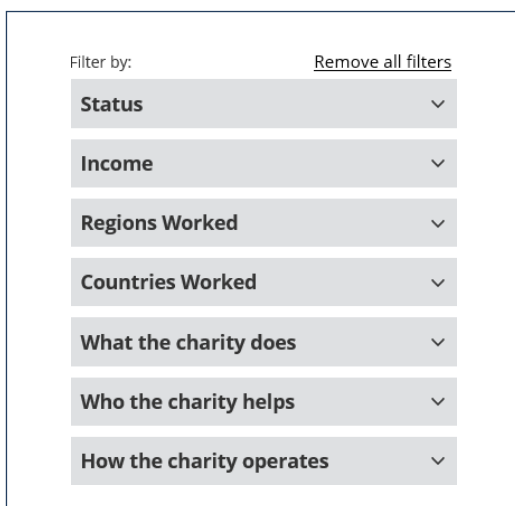
7.2 Using the search filters

The register can also be searched by applying one or more of the seven filters shown in the screenshot below. If you are not looking for information about a particular charity, but for a range of information about charities, the filter searches are recommended.



Below is information on how to use each of these features to carry out a search.

Using the Status filter: By using the drop down arrow you can search for charities using one of the 'Status' functions shown in the screenshot below.



The meaning of each of these 'Status' filters is set out in the following table.

Filter	Displays charities that:
Only show Up-to-date	have submitted their annual monitoring return on time
Only show in default	have failed to submit their annual monitoring return
Only show Due documents received late	have submitted their annual monitoring return after the deadline
Only show removed	have been removed from the register. This is usually because they have closed or merged with another charity
Only show recently registered	have been recently added to the register
Include removed	have been on the register but have been removed.
Include linked	that are connected. For example the ruling body of a church and connected social clubs.
Include removed	See below

The last filter is marked 'Include removed.'

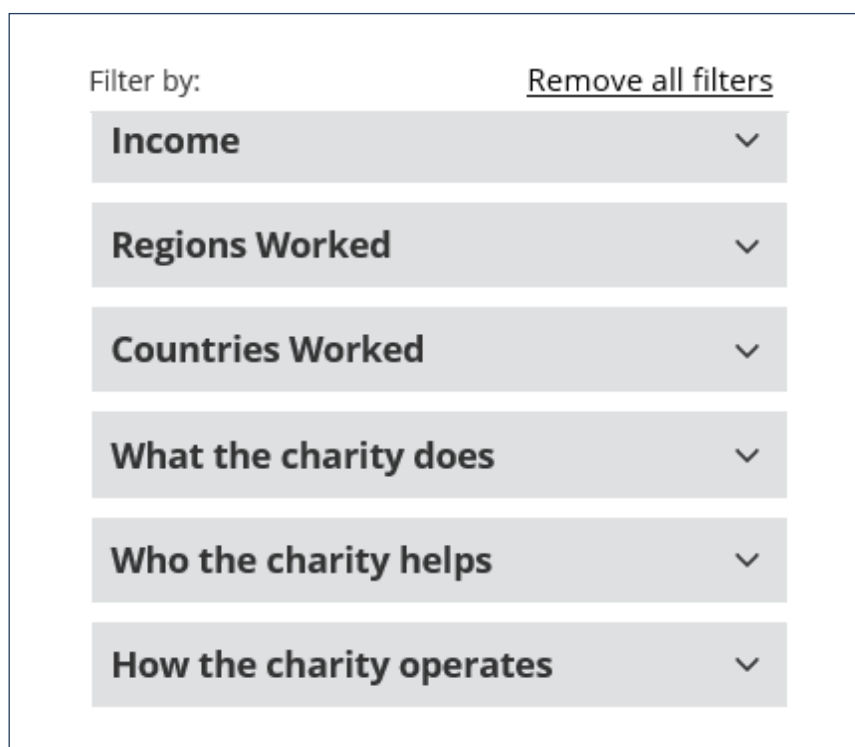
A charity may be removed from the *register of charities* when the charity trustees have closed the charity or where the charity has ceased to operate. Likewise a charity that repeatedly fails to comply with annual reporting requirements and whose charity trustees cannot be contacted may be removed from the register by the Commission.

Charities that have been removed from the register are not automatically included in a search unless this box is ticked. For example, if you search for a charity by name and it does not appear in the search results, apply the 'Include removed' filter to find more results. Likewise when using any of the other filters you also need to tick the 'Include removed' box to see charities, with these characteristics, that have been on the register but have since been removed.

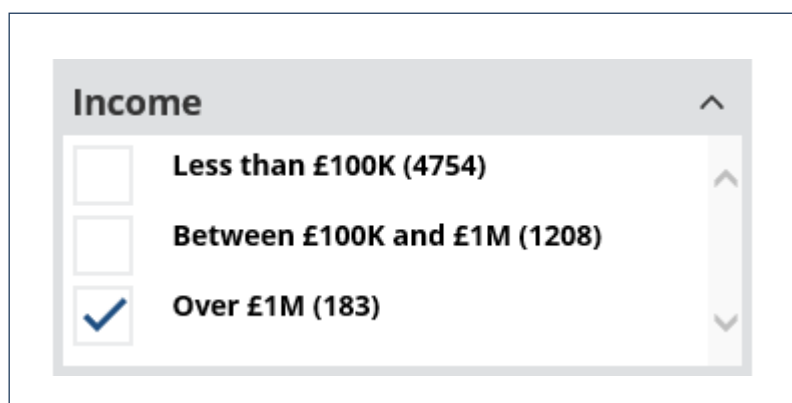
Registered charities must inform the Commission if they are closing. For more information on closures see the Commission's [Mergers and closures](#) guidance.

7.3 Using the other filters

The remaining six filters provide details about the charity's income and how and where it operates.



When using these filters the search results will include a number in brackets, for example, see the screenshot below where we have searched for 'Income', 'Over £1m.'



The number 183 in brackets is the number of charities which fall into this category. Remember that these numbers change as charities are added or removed from the register. These numbers especially change when searching in relation to whether annual monitoring returns have been submitted on time or after the deadline. Likewise a charity can select more than one option in most of these filters, therefore numbers shown

with the results may add up to more than the number of charities on the register.

A description of what information can be found at each of the six filters is set out below.

Income: includes filters for: less than £100k, between £100k and £1m, over £1m.

When using this filter it is important to note that these figures are drawn from accounts submitted to the Commission, by charity trustees or their agents, as part of an annual monitoring return. The accuracy of these figures is the responsibility of charity trustees.

Regions worked: includes filters for: in Northern Ireland, in Ireland, in the UK, Internationally.

This filter indicates where, at registration, a charity has reported that it works to achieve its charitable purposes. When a charity selects 'Internationally' this usually indicates that it has staff or volunteers working overseas or it may be a grant-making charity sending funds overseas.

Countries worked: This filter lists over 180 countries. Where a country appears on this list is determined by the number of charities who report working there at the time they are registered. For example, when writing this guidance, in March 2019, India appears first on the list as 101 charities report working there. While St Kitts-Nevis and Taiwan come further down the list as only one charity has reported working in each of these countries. When using this list remember that one charity may have indicated they are working in a number of different countries.

What the charity does: This filter shows which of the 12 descriptions of charitable purposes, as listed in the Charities Act, the charity's purposes fall under. A charity will select one or more of these descriptions at registration. These descriptions are listed under this filter in order of frequency with which they appear in charity applications. When writing this guidance, the filter showed the top three descriptions of purposes as the advancement of: education (3,374), citizenship, community development (2,512), and religion (1,568).

Who the charity helps: This filter refers to the beneficiaries of a charity. For example, the general public, children (5–13 year olds), youth (14-25 year olds), and unemployed/low income.

How the charity operates: This filter refers to the activities which a charity carries out to achieve its charitable purposes. For example, education and training, community development, relief of poverty, counselling/support.

7.4 Using multiple filters

You can also use a number of filters to search for more specific information. The screenshot below shows the result of a search for charities which are: up-to-date on the register, have an income of less than £100k and work internationally.

The screenshot displays a search filter interface with three main sections, each with a title and a list of options. The 'Status' section has a radio button selected for 'Only show up-to-date (32)'. The 'Income' section has a checkbox selected for 'Less than £100K (32)'. The 'Regions worked' section has a checkbox selected for 'Internationally (32)'. Each section also includes other options with their respective counts in parentheses. The 'Countries worked' section is partially visible at the bottom.

Filter Category	Option	Count
Status	<input checked="" type="radio"/> Only show up-to-date	32
	<input type="radio"/> Only show In default	1
	<input type="radio"/> Only show Due documents received late	2
	<input type="radio"/> Only show removed	2
	<input type="radio"/> Only show recently registered	25
	<input type="checkbox"/> Include linked	0
<input type="checkbox"/> Include removed	2	
Income	<input checked="" type="checkbox"/> Less than £100K	32
	<input type="checkbox"/> Between £100K and £1M	21
	<input type="checkbox"/> Over £1M	2
Regions worked	<input type="checkbox"/> In Northern Ireland	266
	<input type="checkbox"/> In Ireland	28
	<input type="checkbox"/> In the UK	14
	<input checked="" type="checkbox"/> Internationally	32
Countries worked		

The number in the brackets beside each of these criteria indicates that, when this guidance was written, 32 charities met this combination of factors.

7.5 Charities with the words 'In Suspense' beside their name.

The Commission decides whether or not an organisation is a charity based on the evidence provided at the application stage. Occasionally, when an organisation is added to the *register of charities*, an appeal against the Commission's decision is lodged with the Charity Tribunal. While the Charity Tribunal is considering the appeal, the words 'In Suspense' is added in brackets to the charity's name on the register. In this circumstance a charity's entry on the register will appear, for example, as The Marble Project (In Suspense).

When the Tribunal takes a decision on the appeal these words will either be removed from the charity's entry or the organisation will be removed from the *register of charities*.

This only applies to appeals which are lodged with the Charity Tribunal. It is not applied when the Commission is asked to conduct an internal review of its decision to enter an organisation on to the *register of charities*.

As this situation only arises in very rare occasions the 'In Suspense' tag is not included in the drop down menu of searches.

7.6 Downloads from the register of charities

Some of the information held on the *register of charities* can be downloaded in a Comma-Separated Values (CSV) format. This is a simple file format used to store data on a spreadsheet or database. Storing the data in this way makes it easier to export or download so that it can be used by others. A CSV format enables information to be downloaded and searched quickly rather than each entry having to be searched individually.

For example, researchers may want to find out how many registered charities have purposes concerning the advancement of education. They may want to compare this with the charity sector in other countries. Or funders may want to download a list of registered charities that have not submitted their annual reports or submitted them late, to assist them to carry out due diligence before awarding funds to a charity.

The information contained in downloads from the register, which are available to anyone, are restricted by the Commission to information which does not fall under the General Data Protection Regulation (GDPR) or the Data Protection Act 2018, and other sensitive data.

The full list of categories which can be downloaded is set out in the table below:

Charity registration number	Charity name	Date of registration	Status
Date for financial year ending	Total income	Total spending	Charity spend
Income generation	Public address	Public website	Public email address
Telephone number	Company number	Who the charity helps	How the charity works

The following snapshot displays the results of a CSV download which searched for recently registered charities, which listed as their purpose the advancement of animal welfare.

Charity registration number	Charity name	Date registered	Status	Date for financial year ending	Total income	Total spending	Charitable spending	Income generation and governance	What the charity does	Who the charity helps	How the charity works
101946	Royal Ulster Agr	01/12/2015	Recently registered		0	0	0	0	The advancement of education,The	General public	Ar
102210	Lucy's Trust	01/08/2016	Recently registered		0	0	0	0	The advancement of education,The	General public	Ar
103177	Talnotry Avian C	26/05/2016	Recently registered		0	0	0	0	The advancement of animal welfare	Children (5-13 year olds),Older p	Ar
103191	Two Castles Cor	26/09/2016	Recently registered		0	0	0	0	The prevention or relief of poverty,T	Addictions (drug/solvent/alcohol)	Ac
103938	Mid Antrim Bee	21/03/2016	Recently registered		0	0	0	0	The advancement of education,The	Adult training,General public,Me	Ar
104712	North Atlantic S	20/09/2016	Recently registered		0	0	0	0	The advancement of citizenship or c	General public	Ar
104929	Northern Ireland	16/05/2016	Recently registered		0	0	0	0	The advancement of animal welfare	General public	Ac
105250	Pawzitive	05/09/2016	Recently registered		0	0	0	0	The advancement of education,The	Children (5-13 year olds),Genera	Ac
105698	Bright Eyes Anir	22/12/2016	Recently registered		0	0	0	0	The advancement of education,The	General public,Volunteers	Ar
105802	Jampa Ling Tibe	18/09/2017	Recently registered		0	0	0	0	The advancement of education,The	Asylum seekers/refugees,Gener	Ar
105862	Maureen Boal C	20/02/2017	Recently registered		0	0	0	0	The advancement of health or the sa	Addictions (drug/solvent/alcohol)	Gr
106152	The Barn Anima	04/04/2017	Recently registered		0	0	0	0	The advancement of animal welfare	General public	Ar
106674	Pet Fbi	14/06/2017	Recently registered		0	0	0	0	The advancement of animal welfare	General public	Ac
106721	Benvardin Anim	03/07/2017	Recently registered		0	0	0	0	The advancement of animal welfare	Community safety/crime preven	Ar
106779	Mid Antrim Anir	19/07/2017	Recently registered		0	0	0	0	The advancement of education,The	General public	Ar

You will notice that the 'Total income', 'Total spending', 'Charitable spending' and 'Income generation' columns all have a '0' in them. This is often the case as the obligation to submit accounts and reports to the Commission will not have come into operation. This duty arises after the charity has completed a full financial period after registration and up to a further ten months after the end of this full financial period.

The range of data available through a CSV download will be expanded over the coming months to include detailed charity accounts which are gathered through the annual monitoring return process.

Useful guidance

[Annual reporting - a suite of guidance](#)

[Raising a concern about a charity](#)

[Registering as a charity in Northern Ireland](#)

[Running your charity guidance](#)

[Thematic reports and case studies](#)

[The Public benefit requirement](#)

Freedom of information and data protection

Data Protection

The Charity Commission for Northern Ireland is responsible for registering, regulating and reporting on the charity sector in Northern Ireland. As the charity regulator, we are lawfully required to collect and process personal data in order to achieve our statutory objectives, functions and general duties.

Any personal data you give us will be held securely and in accordance with data protection rules and principles. Your personal details will be treated as private and confidential, and will only be retained for as long as is necessary in line with our [retention policy](#). The information will be safeguarded and will not be disclosed to anyone not connected to the Charity Commission for Northern Ireland unless:

- you have agreed to its release,
- the Commission is legally bound to disclose the information
- the Commission regards disclosure as necessary in order to properly carry out its statutory functions

The Commission may also disclose information or personal data to other relevant public authorities where it is lawful to do so and where, for the purposes of national security, law enforcement, or other issues of overriding public interest, such disclosure is necessary.

We will ensure that any disclosure made for this purpose is lawful, fair, considers your right to privacy and is made only to serve the Commission's statutory objectives as a regulator.

When you provide the Charity Commission with information used to carry out its functions, you are obliged to comply with section 25 of the *Charities Act (Northern Ireland) 2008* which means that it is an offence to provide information which is false or misleading. In respect of your personal data we expect any data which you give us to be truthful, accurate and up-to-date.

For further information, you may wish to read the Commission's [Privacy notice](#) which details what to expect when the Commission collects and

processes personal information, including your rights in relation to that processing if we hold your information.

Freedom of Information

The Freedom of Information Act 2000 gives members of the public the right to know about and request information that we hold. This includes information received from third parties. If information is requested under the Freedom of Information Act we will release it, unless there are relevant exemptions. We may choose to consult with you first. If you think that information you are providing may be exempt from release if requested, please let us know.

Further information on our activities is available from:

**Charity Commission for Northern Ireland
Marlborough House
Central Way
Craigavon
BT64 1AD**

www.charitycommissionni.org.uk

Email: admin@charitycommissionni.org.uk

Tel: 028 3832 0220

 Follow us on Twitter @CharityCommNI

This document is available in large print or other formats on request