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Registering as a charity in Northern Ireland V20

The who, what, where, why, when and how




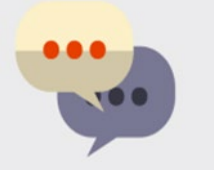



If you have any accessibility requirements, please contact us at admin@charitycommissionni.org.uk

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Five steps to charity registration

Step 1	Visit the Commission's website and watch registration workshop video , and/or read the guidance. Download the checklist of things you need and the Trustee Declaration.	
Step 2	Helper groups: Why not approach one of the helper groups listed on our website. They are a great source of help and support.	
Step 3	Prepare for your application: Gather all the necessary information and signatures. Prepare your answers using the screenshots.	
Step 4	Submit your application: You will be contacted if we need any more information.	
Step 5	We aim to give a decision to 60% of applications within six months of receiving an application.	

Section 1: About this guidance

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: *Well run and trusted charities making a difference in peoples' lives.*

Our purpose: *enabling charities to do things right through proportionate regulation, best practice, and advice.*

What does this guidance cover?

This guidance provides information on applying to register as a charity with the Commission. It explains who must apply to register, the process you should follow when applying, and what happens next. It is intended to support you through the registration process so that you do not ordinarily require professional help to complete the online application.

What does this guidance not cover?

Charities are also subject to other legislation and in some cases other regulation. For example, charitable companies must also comply with the requirements of company law. More information is available from [Companies House](#).

You should not rely on this guidance to provide a full description of legal matters affecting your organisation, nor is the guidance a substitute for advice from your own professional advisers. The Commission's [Running your charity guidance](#) provides a general introduction and overview of key governance matters for charities, as well as highlighting areas where charity trustees may need to seek further advice.

Who does this guidance apply to?

This guidance is aimed at charity trustees, who may also be referred to by other terms, such as members of management committees, or directors of charitable companies. It is also aimed at anyone acting on behalf of a charity, for example a helper group, solicitor, accountant, agent or adviser. The guidance applies to all types of charity, for example, companies, unincorporated associations, Community benefit societies and trusts.

Who does this guidance not apply to?

This guidance does not apply to an organisation that is not a charity for example: a Community Amateur Sports Club (CASC) registered with HMRC. (HMRC has produced guidance for [Community amateur sports clubs \(CASC's\)](#))

- a registered Community Interest Company (CIC)
- a political organisation, that is, an organisation affiliated with a political party or established for any political purpose
- a commercial organisation or non-charitable trading arm
- a non-charitable social enterprise
- a co-operative society.

This guidance also does not apply to organisations which operate for charitable purposes in or from Northern Ireland but were established in law outside of Northern Ireland. The Charities Act (Northern Ireland) 2008 refers to these organisations as Section 167 institutions. The Commission cannot call these organisations forward to apply for registration until the Department for Communities has commenced this section of the legislation. If you are registered with the Office of the Scottish Charity Regulator (OSCR), the Charity Commission for England and Wales (CCEW) or the Charities Regulatory Authority (CRA) in the Republic of Ireland, contact us by emailing registration@charitycommissionni.org.uk. More information on Section 167 institutions can be found in the [Manage your charity](#) section of the Commission's website.

What are legal requirements and best practice?

In our guidance, where we use the word 'must' we are referring to a specific legal or regulatory requirement. This should be clear from the context of the guidance. Additionally, in this guidance, we use 'must' to refer to information that is mandatory within the registration application process. We use the word 'should' for what we regard as good practice, but where there is no specific legal requirement. Charity trustees should follow best practice unless there is a good reason not to.

Charity legislation

References to the Charities Act are to the Charities Act (Northern Ireland) 2008. Some parts of the Charities Act have been amended by other legislation. You can find a copy of the Charities Act, which includes the amendments, on our website by clicking on the following link www.charitycommissionni.org.uk

Section 2: Who must apply to register?

It is currently compulsory for all charities in Northern Ireland to apply for registration. This is irrespective of their size, annual income or whether they are registered with HMRC for charitable tax purposes. HMRC registration applies to groups who wish to claim gift aid or other tax reliefs available to registered charities. To be formally recognised as a charity in Northern Ireland it is necessary to register with the Commission.

Some organisations that meet the definition may not previously have thought of themselves as charities. An organisation must apply for registration as a charity in Northern Ireland if:

- It is an institution, that is, it is an organisation that is an independent body, the hallmarks of which include having control and direction over its governance and resources, and
- It has exclusively charitable purposes, and
- It is governed by the law of Northern Ireland.

2.1 How do organisations apply to be registered?

In order to be called forward to apply to register, you must complete an *Expression of Intent* form. The form can be accessed from the [Registering a new charity](#) page of our website. This form asks for contact details for your organisation and indicates that the organisation recognises the need to be called forward to apply for registration as a charity and is ready to apply. When the Commission is ready for you to apply, we will contact you and issue you with a password which will allow you to begin the application process.

2.2 What if an organisation closes?

If, after submitting an *Expression of Intent* form, an organisation closes or begins the process of closing before it has applied for charity registration the Commission should be notified in writing. We have a form you can use to notify us of the closure and to provide us with the required information. For a copy of the form email the Commission at admin@charitycommissionni.org.uk and put *Closure* in the subject line. Where an organisation informs the Commission in writing during the application process that it is to close or has closed, the application will be withdrawn.

There may be instances where we identify that an organisation has closed during the application process, but this has not been confirmed by the applicant organisation. These instances may result in a refusal, depending on the circumstances.

2.3 Key terms

We have produced a glossary that provides further information, definitions and descriptions of key terms used in the Commission's guidance. This is available on the [Registration support](#) page of the Commission's website.

Charity trustees

Charity trustees are the people who are legally responsible for the general control and management of the administration of a charity, regardless of what other name they may be called.

For example, in the case of a charitable company, it is the directors who are the charity trustees. They may be referred to as a board or management committee. In some governing documents there may be reference to a number of these terms, for example, a management committee and trustees. To identify who the charity trustees are for the purposes of registration consider which group has control and direction over the management and resources of the charity.

Governing document

The governing document of an organisation sets out how it will be run. Types of governing document include:

- A memorandum and articles of association / articles of association.
- A constitution.
- A trust deed or declaration of trust.
- A will.
- A scheme.
- An Act of Parliament.
- Community Benefit societies.

A governing document should have a dissolution clause. This is a section of the governing document which outlines what is done with its liabilities and assets if the charity has to close. Dissolution clauses should clearly keep assets within the charity sector. HMRC will also assess this clause under the Finance Act 2010 if the organisation chooses to seek Gift Aid or other charitable tax benefits.

Control and direction

By control and direction over its governance and resources we are referring to an organisation that is independently constituted, controls how money is raised and spent, and directs how resources are used. For example:

- a group that is a branch of a larger organisation, that does not have its own governing document or management committee, does not decide how or where its money is spent and is reliant on the larger parent organisation for governance structures, will not be required to apply for registration as it does not have control and direction over its governance and resources
- an organisation, whether a branch or not, that has its own governing document, decides how and where its money is spent and has its own governance arrangements, will be required to apply for registration as it has control and direction over its governance and resources.

Section 3: Getting ready to apply

All applications for registration must be submitted online. We will only consider requests for alternative formats where there are specific accessibility requirements that would prevent anyone associated with the charity from completing the application or using the support available. If this is the case, please contact admin@charitycommissionni.org.uk to discuss your requirements.

If you have difficulty accessing the internet or a scanner, you should consider using facilities available in a library or offered by Helper groups. Information on helper groups is available on the Commission's website which you can access by clicking on the following link: [Helper groups](#).

We highly recommend that you do not begin the application process until you have read the guidance available on the [Registration support](#) page of the website. The Commission's experience is that applicants who use the guidance find the process easier and submit better applications.

3.1 The Public benefit statement

When applying for charity registration charity trustees **must** have regard to the Commission's *Public benefit requirement* statutory guidance. This means charity trustees must be able to show that they are aware of the guidance and that they have taken it into account when making a decision where the guidance is relevant.

You will be asked how the organisation meets the public benefit requirement when working towards each of its purposes. If your application is successful, this information will appear on the *register of charities* as a public benefit statement.

An organisations' public benefit statement is created from the answers to five questions in the application. You can see these questions in the [Purposes and public benefit toolkit](#) or the [Screenshots of the online registration application](#). If you are having difficulty, then a [Helper group](#) may be able to assist you.

A charity's public benefit must be provided to either the public generally or to a section of the public.

Who constitutes a 'section of the public' is not a simple matter of numbers and may differ from charity to charity, depending on the relevant

charitable purpose. Where the benefit is to a section of the public, the opportunity to benefit must not be unreasonably restricted. For example, a charity set up to support people who have a very rare illness may only benefit a few people, however this is fine if anyone who has this illness can potentially benefit. However, an organisation which had the purpose of making grants for the education of the children of employees of a particular company would not be a charity. The benefit in such a case is being given to a private class, or group of people, not a section of the public.

There is an exception for charities set up for the prevention or relief of poverty. In these cases, the public benefit may be restricted, defined by a relationship to an individual or common employment or membership of an unincorporated association. This is because relieving poverty is considered to be of such a public character that even where it is targeted at only a small and restricted group of beneficiaries it is still regarded as being for the public benefit. As such, a charity set up to relieve the poverty of employees of a particular company is capable of satisfying the public benefit requirement.

3.2 What do you need to apply?

The checklist below will help you to identify the documents and information you need in order to complete your application. This includes:

- an up-to-date governing document, for example a constitution, articles of association, trust deed
- trustee declaration
- a recent bank or building society account statement (dated in the last three months)
- bank details
- details of each of your charity trustees including date of birth and current and previous names, for example maiden name. Note that previous names of trustees are required only for the purposes of regulatory checks and will not be published on the register of charities
- contact details for each charity trustees, including their home address, email address and mobile telephone number
- date when each charity trustee was appointed
- whether the trustee is a trustee for any other charities
- most recent financial accounts/ reports – while not essential there are questions related to this information on the form and there is also the option to upload the organisation's latest set of accounts.

3.3 Handy checklist

The checklist below provides a summary of the information and documentation you will need to complete your online registration application.

	Document / information	
1	Unique password	
2	Governing document in pdf format	
3	Latest financial accounts (not essential, but may contain helpful information)	
4	Most recent annual report (not essential, but may contain helpful information)	
5	Bank statement from a UK bank/building society that is less than 3 months old, in the name of the organisation and in pdf format	
6	Details of the organisation's UK bank or building society account, sort code and account number	
7	Details of all charity trustees: current and previous names, contact details including home address, email address, mobile number, the date they were appointed, and their date of birth. Whether they are a trustee of any other charities.	
8	Nominated contact for the application and for the organisation: name, contact details including email address and mobile number and their date of birth.	
9	Registration information form: trustees and main contact	
10	Charity trustee declaration signed and dated individually by all charity trustees in pdf format. Available on the Registration support page of the Commission's website.	
11	Your HMRC number, if you are registered with HMRC for charitable tax purposes	
12	Your registered company number, if you are a registered company	
13	Your certificate of incorporation (if you are a registered company) (not essential but may contain helpful information) in pdf format.	
14	Public benefit statement prepared using the public benefit and purposes toolkit	
15	List of organisational policies to identify those which may be relevant for registration, for example, working with children, young people and/or adults at risk of harm. (Not essential but may contain helpful information).	

Remember you must have regard to the Commission's [Public benefit requirement](#) statutory guidance when making your application for registration.

3.4 Application submission deadline

We encourage organisations to submit their Expression of Intent only when the charity is ready to apply for registration. There is no deadline for submitting your application although due to the Commission's data retention policy, which has been developed in line with the UK General Data Protection Regulation (UK GDPR) we can only retain an unfinished application for 30 days. Apply for registration as soon as possible after being issued with a password by the Commission.

Remember, that the duty to register a charity sits with each of the charity trustees.

3.5 Knowing what to expect from the online application

The online application system will guide you through the application process. We recommend that you move through the application by using the 'next' and 'back' buttons at the top and bottom of each screen. You can start at any section, and you can view the main questions in advance.

If you want to see what the registration system looks like before you apply, you can view the [Screenshots of the online registration application](#) document on our website. You may also wish to view the Commission's [registration tutorial](#) which provides a step by step guide to completing the online registration application.

You must complete the questions on the online registration form and upload and attach your organisation's governing document, trustee declaration and a recent bank/building society account statement. Attachments must be in PDF format only. If your organisation has been unable to get a bank account without a charity registration number, we will require:

- Proof of identity (a copy of photographic ID such as a passport or driving licence) and proof of the current address of one charity trustee of the organisation.

The information requested when completing the online application may vary depending on the answers you give to certain questions. For example, if you indicate that your organisation is a company, you will be asked for your company number.

Word/character count: Some text boxes provided for your answers have limited space, for example, in the box where you are asked to provide details of your public benefit, a maximum of 6000 characters is allowed, 2000 for the first answer and 1000 for the other answers. This is because this information will appear on the [register of charities](#), where there is limited space available.

As you move through the application you will see a progress bar down the left-hand side of the screen. This will highlight which sections you have completed, and which sections still require information to be entered. You can navigate through the system by clicking on the boxes.

The online application system alerts you to information that will be made available on the public register of charities, questions that must be completed, and where there is further information to help you understand a question. Look for the symbols below.

Key

▶ [Help](#) Click on this button for more information

P This shows information that will be publicly displayed on Register of Charities

***** This shows information that must be completed.

3. 6 Helpful hints

- Logging in and out and navigating the system: From when you first create your registration application you will be able to save and amend information and log in and out as required. You can save your progress by clicking on the 'next' or 'save and exit' buttons. You can also log out at any stage during the process, then return to the application. But you can only do this for 30 days. This time limit comes from the Commission's data retention policy, which has been developed in line with the UK General Data Protection Regulation (UK GDPR).

The UK GDPR requires organisations not to hold information longer than necessary. Until you submit your application the Commission cannot process it and we cannot retain it on our application system indefinitely. To comply with the UK GDPR the online system

automatically deletes any applications which have not been submitted after 30 days from when they were started.

- **System time out:** If there is no activity on the system for 30 minutes, for example you have stopped typing and have not clicked through to the next page, the system will time out and your information will not be saved automatically. This is an important security feature to ensure that information you are entering is kept secure and confidential.
- **Reviewing and printing a draft:** You will be able to review and print a summary of your application at any time before clicking to submit it. You can do this by clicking on the 'print a copy' button at the top of the screen. The system will flag if you have missed any information. You will not be able to submit the application until you have completed everything. The image below shows the buttons along the top of the screen that you can use to print a draft, sign out, and navigate through the system.



[Completing the online application for charity registration guidance](#) provides detailed information about how to log on to the application and how to move through it. The Commission's [registration tutorial](#) also provides a step by step guide to completing the online registration application.

3.7 Where can you get help?

In addition to the *Public benefit requirement statutory guidance*, the Commission offers a range of support which can be accessed through the [Registration support](#) page on our website. This includes:

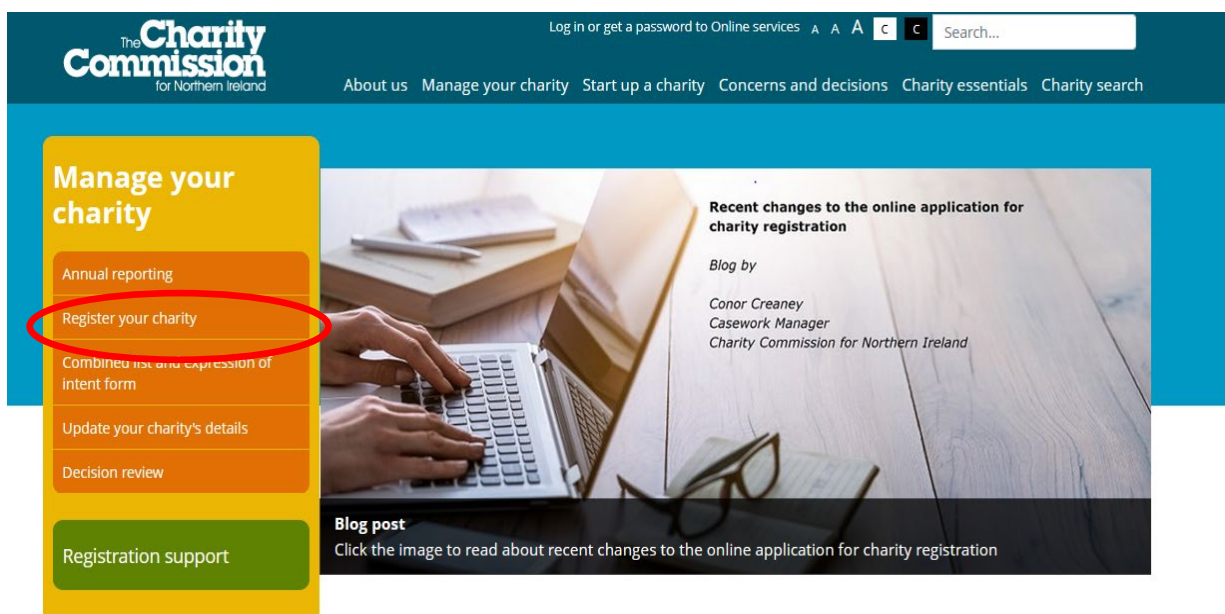
- a public benefit and purposes toolkit

- public benefit supporting documents on each of the twelve broad descriptions of charitable purposes set out in the 'Act'
- series of online registration workshops
- frequently asked questions (FAQs) on registration where any query you have is likely to be answered
- screenshots of the main questions from the online registration system
- tutorial on the online registration process
- examples of common errors to avoid
- signposting to helper groups
- model governing documents.

Although the Commission is not able to help individual organisations complete their registration application, we are able to provide support on general issues such as grouped registrations. You should approach a [Helper group](#) if you require specific support with your application.

3.8 Accessing the online application

You can access the online application form through the Commission's website. The image below shows where you need to click on the website home page.



To access the online application form, you will need a password. This will be sent to you by the Commission, but you will be able to change it to something more memorable after you log in. This password is unique to your organisation. It is important that you keep it secure at all times. Log into the system using your email address and unique password.

If you have any problems using the online system or your password, refer to your call forward letter for information or telephone us on 028 3832 0220.

3.9 Uploading documents

Documents must be attached in portable document format (pdf). If you do not have a scanner, you can get access to one in libraries across Northern Ireland. There are links on our website to helper groups working within your sector which may be able to help.

3.10 Declaration and submitting your application.

Before submitting your application, you have an option to attach any other supplementary documentation. You can also indicate if there are any special circumstances concerning your application that you wish to bring to our attention. For example, if:

- the organisation is not yet operating
- the organisation's purpose is novel, innovative or controversial
- there may be significant media, political and/or other interest in your application
- any charity trustee or contact person has accessibility requirements.

Applicants may also include details of any errors made during the application that could not be corrected. This will show us that you are aware of the mistake and enable you to provide the correct information.

Declaration: Finally, you must check a box to certify that all information provided has been checked by the charity trustees and is complete to the best of your knowledge, and that all charity trustees agree to the submission and have read and accepted the Commission's privacy terms.

Section 4: What happens next?

Once your application is submitted, the following emails will be sent confirming submission:

- The contact person for the application will receive an email confirming receipt of your application. They, and the contact for the organisation, (if different to the contact for the application), will both receive a pdf summary of all of the information you have provided in the application.
- If the contact for the organisation has any queries on the pdf record of the application, these should be raised with the Commission via the contact for the application.
- All named charity trustees who have supplied an email address as part of their charity trustee details, and the contact for the organisation, will also receive an email attaching a pdf record of the information provided in the application. If the charity trustees have any queries on the pdf summary of the application, these should also be raised with the Commission via the contact for the application.

The Commission will review all of the information you have provided in your online application and any supporting documentation.

4.1 Requesting further information

If we need further information in order to reach a decision, we will contact you advising you of what we need and when we need it. Failure to respond to our request may result in your application being delayed. Ultimately, if you do not respond, we may refuse your application and you will have to apply to register again.

In some cases, organisations will be offered the opportunity to make changes to their governing document during the registration process to facilitate registration. Some examples may be to amend its purposes or other parts of its governing document where these would be a barrier to registration. The decision to accept or reject this offer lies with the organisation's charity trustees.

For data protection reasons we will only correspond with those named on the application unless changes to named individuals is confirmed to the Commission in writing.

4.2 How long will the process take?

We aim to complete our assessment and decision of 60% of applications within six months of submission. How quickly we can assess applications depends on a number of factors such as the quality of the application, the volume of applications we receive, the complexity of applications and whether we need to contact you to request further information or documentation. Once we have decided whether your organisation is or is not a charity, we will contact you to advise you of the outcome.

We will also explain the process you can use if you disagree with our decision to register or not to register your organisation.

4.3 Your application for registration is successful

If your application is successful, we will enter your organisation as a charity on the *register of charities*. We will provide you with a unique Northern Ireland Charity number (NIC number) and a welcome pack. The welcome pack will provide information on key areas such as:

- your legal obligations to display your registered charity number reporting to the Commission
- where to find further information or guidance to help you manage your charity and
- how to keep your charity details on the register up to date.

4.4 Your application for registration is unsuccessful

If your application is unsuccessful, we will write to you explaining why we have reached this decision. This should inform your next steps as an organisation. You may be able to reapply in the future. For example, where an application is refused because the governing document does not demonstrate that the organisation is established for charitable purposes, the organisation may wish to amend the governing document to ensure that its purposes are exclusively charitable and reapply.

4.5 If you disagree with our decision

If you disagree with one of our decisions, you can appeal it using our decision review procedure which offers a genuine opportunity for our decisions to be looked at afresh. If you ask us to review a decision, where possible we will refer the matter to someone who did not make the original decision. You can also seek a review from the Charity Tribunal.

4.6 Will the Commission publish its decision?

The Commission has considered the publication of decisions regarding registration in line with the *Publishing our decisions* policy.

Decision to register: When we decide to register a charity, we will add it to the online *register of charities*. This register is freely available to the public and is key to transparency and to enhancing public trust and confidence in charities.

Decision not to register: When we decide not to register an applicant, we will not usually publish details of the decision, unless we consider there is a strong reason to do so, for example, if the decision establishes a precedent that may impact on other organisations.

Useful supporting documents

The Commission has also produced guidance on:

- *Running your charity* which deals with day-to-day issues such as the duties of a charity trustee, safeguarding, trading, and fundraising.
- Annual reporting by registered charities, which can be found in the *Annual reporting* section of the Commission's website.
- *Starting a new charity* which sets out the legal requirements and best practice for anyone thinking of setting up a charity.

If you are dissatisfied with our service

The Commission is committed to delivering a quality service at all times. However, we know that sometimes things can go wrong. If you are dissatisfied with the service you have received, we would like to hear from you, and have a procedure that you can use. You will find further information on these processes in our guidance, *Making a complaint about our services*, which is on our website www.charitycommissionni.org.uk

Freedom of information and data protection

The Charity Commission for Northern Ireland is responsible for registering, regulating and reporting on the charity sector in Northern Ireland. As part of its work the Commission is lawfully required to collect and process personal data. 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 and in compliance with the Data Protection Act 2018](#). You may want to read the Commission's [Privacy notice](#) which explains what we do with personal data and your rights in relation to that processing.

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.

For further information:

Website: www.charitycommissionni.org.uk

Email: admin@charitycommissionni.org.uk

Tel: 028 3832 0220

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

Follow us on X @CharityCommNI