

# Registering as a charity in Northern Ireland

The who, what, where, why, when and how of charity registration in Northern Ireland

The screenshot displays the 'Online application for charity registration' interface. The main section is titled 'Your organisation' and contains several form fields:

- Organisation names:** Main Name (new123), Working Name.
- Public address:** Charity Commission, 253 Lough Road, Lurgan, CRAIGAVON, County Armagh, BT66 6NO.
- Internet:** Email for public display, Email for commission use (CASEWORK@CHARITYCOMMISSIONNI.ORG.UK), Organisation website.
- Charity's Main Bank / Building Society Account:** Bank/Building Society Name, Account or Roll No (12345678), Account Name (TEST).
- Finance and funding:** Gross income (from last accounts) (12,345), Next financial year end date (29 Apr 2014).

Navigation buttons include 'Previous' and 'Next'. A summary screen is also visible, stating: 'You have completed this section of the registration application. When you click 'Next' you will see a summary of the information you have provided so far. If you wish to edit this you can use the buttons in each section of the summary screen to return to the original information and edit it. Click 'Next' on the summary screen to move to the next section of the application.'

At the bottom, there are links for 'started', 'Amend contacts for application', 'Other Services', 'Contact us', 'Back to Main Website', and a note: 'You must be set up to provide a benefit to the public or a sufficient section of the public. For more information on this see [Public Benefit - the Charity Commission for Northern Ireland's approach](#). We would advise all trustees to read our guidance [The Essential Trustee, what you need to know](#). Please contact us on or email if you require further information. [For information about using this service, click here](#).'

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

## 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 and advisory role”.

Further information about our aims and activities is available on our website [www.charitycommissionni.org.uk](http://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, summary flow chart or text.

We have produced a glossary that provides further information, definitions and descriptions of some key terms. The words in **bold green type** indicate words that are found in the glossary towards the end of this document. If you are reading the document online you can click on the word and it will link you to the definition in the glossary.

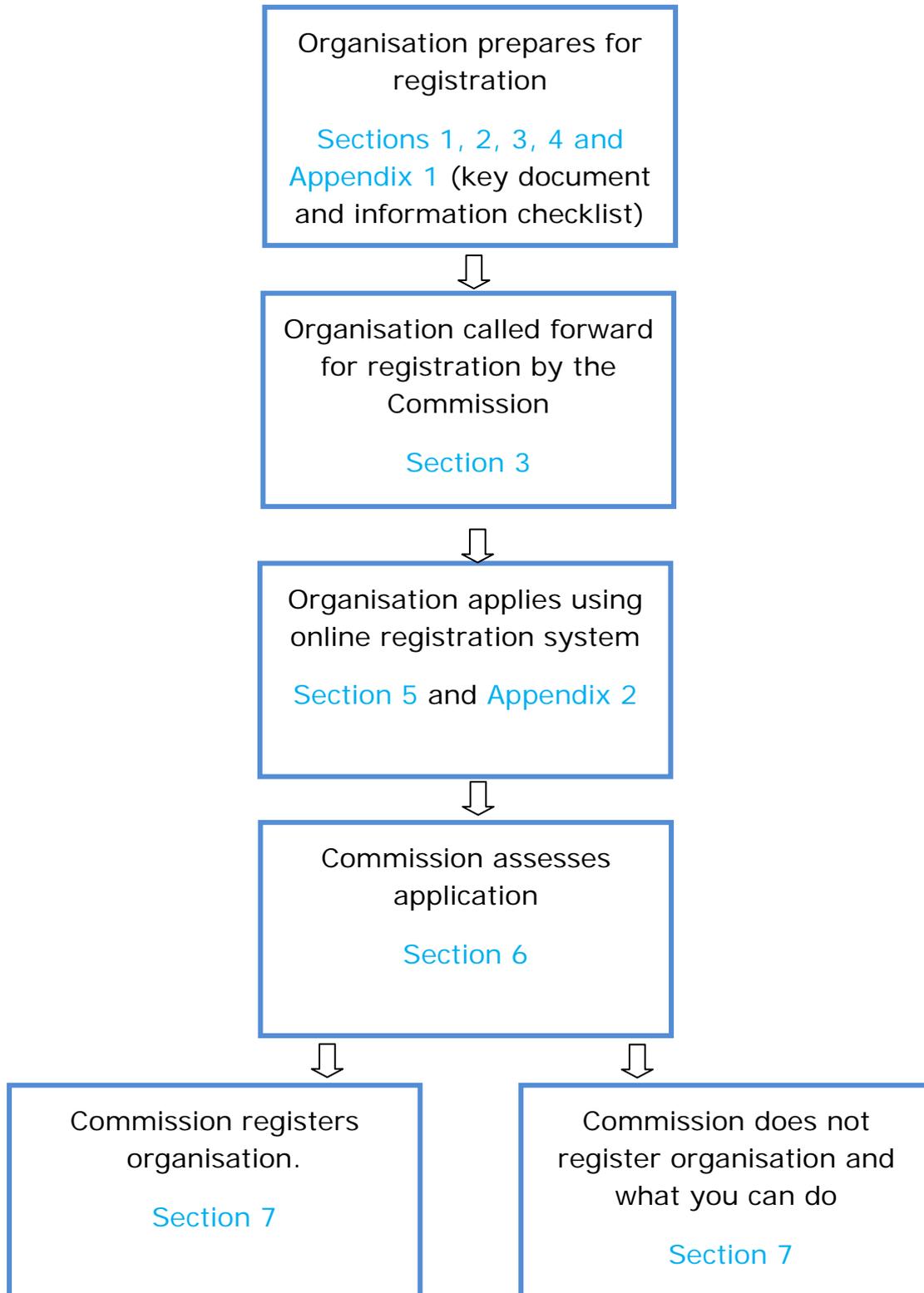
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# Flowchart

The following flowchart details the key stages involved in the registration application process and where you can find relevant information in this document.



# Section 1: Overview of charity registration

## Compulsory charity registration in Northern Ireland

All organisations that are, or could be, charitable must come forward to apply for registration. This document provides information to help you apply for registration. It reflects the definition of 'charity' set out in the **Charities Act (Northern Ireland) 2008** (as amended by the **Charities Act (Northern Ireland) 2013**) (the Charities Act), that a charity is **established** for **charitable purposes** only and is for the public benefit.

You will need this document if you are involved in making decisions for, or running, an organisation that is, or could be, charitable and you are preparing to apply to register as a charity in Northern Ireland. You might be a trustee, director, member of a management committee or hold another related position.

Compulsory registration with the Charity Commission for Northern Ireland (the Commission) is different from registration with Her Majesty's Revenue and Customs (HMRC) for charitable tax exemptions, so even if you have an HMRC registration number you must still apply for registration with the Commission. In the future, charities in Northern Ireland will only be able to register for charitable tax exemptions if they are registered with the Commission.

The Commission has produced or will be producing further guidance on:

- *Running your charity* (now available on [www.charitycommisisonni.org.uk](http://www.charitycommisisonni.org.uk)) which deals with day-to-day issues such as the duties of a **charity trustee**, trading, operating for the public benefit and fundraising
- *Reporting on your charity* which will deal with your annual reporting requirements and accounts.

## Section 2: About this guidance

### 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, how we will assess your application and the background to charity registration in Northern Ireland. It is intended to support you through the registration process so that you do not necessarily require professional help to complete the online application.

### What does this guidance not cover?

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

### Who does this guidance apply to?

This guidance is aimed at charity trustees, members of management committees, directors of charitable companies or someone acting on behalf of a charity, for example a solicitor, accountant, agent or adviser. Organisational structures include, but are not limited to, incorporated (companies limited by guarantee), unincorporated associations and charitable trusts. The governing document under which the organisation operates may include a trust deed, will, articles of association or constitution.

### Who does this guidance not apply to?

This guidance is not relevant if your organisation is not a charity, for example if you are:

- registered as a **Community Amateur Sports Club** (CASC) with HMRC
- a registered **Community Interest Company** (CIC)
- a political organisation, affiliated with a political party or **established** for any political purpose
- a **commercial organisation**
- a non-charitable **social enterprise**
- a non-charitable **trading arm**
- a **co-operative society**.

## What if we don't want to register?

Application for registration is compulsory if your organisation is, or could be, charitable. Failure to apply to register, or failing to supply us with the required documents and information, is a breach of trustee duties under the Charities Act and ultimately will result in the loss of recognition as a charity, including for tax purposes.

## What is our approach to decision making?

The Commission adopts a risk-based approach when making a decision. A decision in this guidance refers to making a decision on whether or not to register a charity. This means that we look at a range of factors when assessing information provided and in identifying any further information we might require. These factors may include:

- the nature and profile of the organisation applying
- whether the case is likely to set a precedent
- whether the descriptions of **purposes** are clearly charitable
- whether there is clear public benefit
- whether the applicant is using an approved **governing document**.

## Will the Commission publish its decisions?

The Commission has considered the publication of decisions regarding registration in line with its *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 is because the register 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 our decision, unless we consider there is a strong reason why we should. For example, if the decision establishes an important precedent that may impact on other organisations.

## 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 trustees should follow best practice in this guidance unless there is a good reason not to.

## Where can you find definitions of key terms?

You will find definitions of key terms in the glossary towards the end of this guidance. If you are viewing the guidance online, you can click on a word in **bold green type** and you will be brought straight to the definition in the glossary.

## Charity legislation

References in this guidance to 'the Charities Act' are to the **Charities Act (Northern Ireland) 2008** as amended by the **Charities Act (Northern Ireland) 2013**. Please check our website [www.charitycommissionni.org.uk](http://www.charitycommissionni.org.uk) to make sure you're using the latest version of forms and guidance.

### Definition of charity trustees

**Charity trustees** are the people who have the general control and management of the administration of a charity, regardless of what they are called. For example, in the case of a **charitable company**, it is the directors who are the trustees. They may be referred to as a board or management committee.

## Section 3: Charity registration in Northern Ireland

### 3.1 Who needs to apply to register and why?

It is compulsory for all charities operating 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.

The **charity trustees** of an organisation that must apply for registration, but do not come forward to do so, are in breach of their duties under the Charities Act.

An organisation must apply for registration as a charity in Northern Ireland if:

- it has **exclusively charitable** purposes
- it is **governed by the law of Northern Ireland**
- it has **control and direction** over its governance and resources.

By control and direction over its governance and resources we are referring to an organisation that is separately 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.

There are no exceptions or exemptions to applying for charity registration, which is compulsory for all charities. It is important for public trust and confidence that all charities are effectively regulated. This guidance should assist trustees of charities of all sizes to apply and understand how the process works.

Applying for registration as a charity in Northern Ireland should not be a daunting process, as the information required is information that charities should be keeping anyway. There is no fee to register as a charity in Northern Ireland.

### 3.2 When do you need to apply?

The registration of all charities in Northern Ireland will take some time; all organisations currently operating as charities in Northern Ireland must apply to register. In addition, newly **established** charities being set up must apply to register. We anticipate that it will take a number of years before all existing charities have been assessed and we reach the point where we will be processing applications from newly established organisations only.

We will call organisations forward to apply to register in tranches. In order to be invited forward, you must be on one of our lists of organisations seeking registration. We will have three lists:

- Organisations registered with HMRC for charitable tax status – the ‘deemed’ list. We hold most of the details of organisations on the **deemed list**.
- All other organisations, whether long established or newly established who are not registered with HMRC – the **non-deemed list**. You must contact the Commission using the *expression of intent* form if you are not on the deemed list. The form can be accessed from our website [www.charitycommissionni.org.uk](http://www.charitycommissionni.org.uk). We expect all non-deemed organisations to have submitted the expression of intent form by 31 December 2014.
- Organisations which have made a case to have their application brought forward - special circumstances list.

If an organisation has very good reasons as to why its application for registration should be brought forward, we will consider it under special circumstances. For example, where the Commission has agreed to assess large numbers of similar organisations working to an **approved governing document** (grouped registration) or if they need to apply to HMRC for charitable tax status, or need to use a particular power set out in the Charities Act for which registration is a condition. Additionally, the Commission may also place an organisation on the special circumstances list if we identify a reason why that organisation should be brought forward to apply for registration. For example, where we need to exercise

one of our powers under the Charities Act that only applies to organisations that are on the deemed list or on the *register of charities*.

If your organisation, or branches of your organisation which exercise control and direction, operate under a common governing document you should approach the Commission to seek approval of the governing document in advance and discuss grouped registration.

### **3.3 How will organisations be called forward?**

We will select organisations using the following system:

- deemed list: organisations from different income bands randomly selected using a computer formula
- non-deemed list: in order of date of application
- special circumstances list: in priority date order, determined by the Commission.

The Commission will publish each of the lists and organisations included in each tranche on our website. We will keep you informed of the tranche we are currently processing, together with the projected date we intend to call forward the next tranche.

In the first few years of the register, we anticipate that most organisations will only be able to register when called forward to do so. If your details are on one of our lists, you do not need to do anything until you are invited to register.

Organisations that are already regulated by a charity regulator in another jurisdiction, but which operate in Northern Ireland, will be called forward last. We will know if you fall into this category when you complete the *expression of intent* form.

We will issue organisations with unique passwords to access the online registration system. You will not be able to apply for registration without this password.

### **3.4 Benefits of charity registration**

The Charities Act states in section 16 that the Commission must keep a register of all charities in Northern Ireland. This publicly accessible register will give members of the public a tool to find out more information on charities in Northern Ireland, increasing transparency and enhancing public trust and confidence in charities. For the first time in Northern Ireland, there will be a definitive *register of charities*.

## Benefits to registered charities

Benefits of registration to charities include the following.

- Meeting your statutory obligation to register.
- Increased public trust and confidence, potentially leading to increased public donations or other support.
- Triggering the ability to apply for charitable tax relief for organisations not yet recognised by HMRC.
- Being given a Northern Ireland charity number, which can be used on literature and elsewhere to indicate that you are effectively regulated and have been through a robust process to determine charitable status.
- Visible presence on the Northern Ireland *register of charities*.
- Access to funding streams only available to registered charities.
- Decision makers having greater knowledge of the charitable sector in Northern Ireland, potentially influencing policy making.

## Benefits to other stakeholders

Benefits to other stakeholders of charity registration include the following:

- Knowledge that organisations on the register are regulated, enhancing trust and confidence.
- Ability to quickly and easily search the online register for a specific charity.
- Access to information on charities relating to work in a particular area, particular **purposes**, what they do or benefit to a certain section of the public.

These are examples only and the list is not intended to be exhaustive.

### The register of charities

The *register of charities* will be available on our website, so anyone can use it to search for information about a charity. The register will contain information including:

- the name and contact details of the charity
- details of the charity's purposes, what it does and its beneficiaries
- type of governing document of the charity
- details of charity trustees
- the organisation's website address.

# Section 4: Preparing for your application

## 4.1 How do you apply?

All applications for registration must be submitted online unless you have specific accessibility requirements. If this is the case, please contact us to discuss your requirements. Our preferred method of contact is by email at [admin@charitycommissionni.org.uk](mailto:admin@charitycommissionni.org.uk)

If you have difficulty accessing the internet or a scanner, we will signpost you to libraries and **helper groups** in the first instance.

The online application system will guide you through the application process. You should click on the blue 'i' button  to ensure that you are clear about what is being asked.

To access the online application form, you will need a password. We will issue you with your password when we invite you to register. This password is unique to your organisation. It is important that you keep your password secure at all times, as you would a PIN number.

Once you are invited forward, we expect you to apply for registration as soon as possible and no later than three months from the date on which you are called forward. We recommend, therefore, that you read this guidance now and start preparing for registration and gathering together any documentation you will need. The checklist at **Appendix 1** will assist you in this.

Log into the system using your email address and the unique password we have sent you.

You must complete the online registration form and **upload** and attach your organisation's **governing document, trustee declaration** and a recent bank/building society account statement. It would be helpful if you could attach your latest set of accounts.

You do not need to complete your application in one sitting; once you have been given an application number you can save your progress by clicking on the 'next' or 'save' buttons, and log out at any stage during the process, then return to the system as needed. If there is no activity on the system for a period of time and it times out, your information will not be saved automatically. In particular, if you are typing a large

amount of text into a box you should remember to click 'save' as you go or the system may time out before you are finished.

We recommend that you check all of your answers thoroughly for spelling mistakes and typos, particularly the information that will be made public on the register. You could consider typing your answer into an application such as Microsoft Word, which has spell check and word count facilities, and copying and pasting the text into the online registration form. Additionally, you may find it helpful to ask someone else, either within the charity or a **helper group** for example, to act as a critical friend, who would review your application to ensure it is clear and makes sense.

The information requested from you 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.

Therefore, different types of charities will follow different paths through the online system.

Some information is compulsory and must be completed. These questions will have a red asterisk \* beside them.

Some text boxes have limited space, for example in the box where you are asked to provide details of your public benefit, a maximum of 4000 characters is allowed. This is because this information will appear on the *register of charities* and must fit within the set template.

Not all information you provide will be made public on the register; only information with a  beside it will be visible.

We recommend that you follow a guided route through the application by using the 'next' and 'previous' buttons at the bottom of each screen.

You will be able to review and print a summary of your application before clicking to submit it. The system will flag if you have missed any information. You will not be able to submit the application until you have completed everything. You can print a draft of your application once it has been submitted and the system has generated your application number by clicking on the 'print draft' button on screen.

Key

- i** Click for more information
- P** Information that will be publicly displayed
- \*** Information that must be completed

## 4.2 What do you need in order to apply?

The checklist at **Appendix 1** will assist you in identifying the information we recommend you have to hand in order to complete your application.

This includes:

- an up-to-date governing document
- trustee declaration
- bank details
- your most recent annual report
- latest set of financial accounts
- *Registration information form: trustees and main contact*
- details of each of your **charity trustees** including current and previous names, contact details including their home address, and date of birth.

Charity trustees must read and have regard to the Commission's *Public benefit requirement* statutory guidance.

You should also read the following in advance of applying to register as a charity:

- this registration guidance
- the public benefit and purposes toolkit
- the public benefit supporting documents on **charitable purposes** which are relevant to your organisation.

## 4.3 Where can you get help?

The Commission will offer:

- an online registration tutorial for the completion of the online application
- public benefit and purposes toolkit
- registration workshops for each tranche (details will be sent to you when you are called forward to register)
- guidance documents
- signposting to **helper groups** and other resources

- model governing documents on our website
- case studies on our website
- a podcast to inform organisations about the registration process and the public benefit requirement.

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.

If you have any problems relating to use of the online system or your password, refer to your invite letter for information or email [registration@charitycommissionni.org](mailto:registration@charitycommissionni.org). Please do not phone us unless you have no easy access to email, as we are not resourced to deal with such queries via telephone.

## Section 5: Completing the online registration form

More detailed guidance on completing the registration form is given in **Appendix 2**. The following guidance gives a brief outline of information you will need to provide on the registration form. The registration form is divided into a number of sections:

- preliminary questions which log key information and check whether you are required to apply
- about your organisation
- what you do
- who is involved
- special circumstances
- submitting your application.

### 5.1 Preliminary questions

The first section of the registration form requires you to enter information that will determine your path through the online registration system. For example, it will ask for the name of your charity, contact details and what type of **governing document** your organisation has.

It will also ask some questions which will determine your eligibility to apply for registration.

### 5.2 Your organisation

You must enter details of any working name or acronyms your organisation uses and provide a public postal address.

You will also be asked to provide some key details relating to your organisation's finances and funding.

### 5.3 What you do

In this section of the registration form, you must provide information on your organisation's **purposes** and **beneficiaries** and state how your organisation meets the **public benefit requirement**. You should also provide information on what your organisation does. When **charity trustees** apply to register an organisation with us, we will ask them how their organisation's purposes meet the public benefit requirement. In most cases this will be obvious but in some cases we may need to ask for more evidence, for example if you have a general purpose or a purpose

which falls under the 'any other purpose' description of charitable purposes.

This information will also help to classify your organisation on the online system so that members of the public and others can search effectively for an organisation via particular characteristics.

#### 5.4 Who is involved

In this section of the registration form, you must provide details of all the organisation's charity trustees. Only the name of each charity trustee will be shown on the *register of charities*; the rest of this information is held for our records and to enable us to regulate effectively, for example, making bankruptcy and disqualified charity trustee checks that may be required as part of the registration process and on-going regulation.

We also need to know if you work with vulnerable people; if so, you must provide details of your relevant policies.

Finally, we need to know of any **private benefit** that your organisation provides. This information is important to us in assessing your application. However, just because there is a private benefit, does not necessarily mean your organisation will not be registered as a charity.

#### 5.5 Special circumstances

This is your opportunity to tell us if there are any special circumstances that you would like us to take into consideration when processing your application, for example, the withholding of some information from public display or particular accessibility requirements if we need to contact you.

#### 5.6 Submitting your application

Before submitting your application, you must **upload** and attach your organisation's governing document, charity **trustee declaration** and a recent bank statement. The online system will automatically send you an email confirming receipt of your application.

If you do not have a scanner, you can get access to one in libraries across Northern Ireland and we also provide links on our website to **helper groups** working within your sector who may be able to help.

## Section 6: How your application is assessed

We will assess all of the information you have provided in your online application and review any supporting documentation, for example, your **governing document**. If we receive a form that is not complete, we will contact you.

### 6.1 Internal process

Once we receive your completed application form, charity **trustee declaration** and any supporting documentation, we will assess your application.

We will apply the principles of charity law when assessing your application and making a decision as to whether your organisation meets the definition of a charity. A charity is defined both by its **purposes** and by the public benefit which flows from those purposes.

We will:

- check that your organisation is eligible to register as a charity in Northern Ireland
- check that your purposes or proposed purposes fall under one or more of the list of 12 descriptions of purposes in the Charities Act
- determine whether your organisation's purposes meet the **public benefit requirement** in accordance with the Charities Act
- check that your purposes are **exclusively charitable** as set out in the Charities Act.

Applications will be considered on a case-by-case basis.

In addition, we must be satisfied that each of the **charity trustees** is eligible to act as a charity trustee and we may carry out checks with other agencies, for example:

- Companies House
- bankruptcy or creditors arrangement check with the Courts Service.

The officer assigned to your application will process the information, ensuring that:

- all relevant information is considered
- applications are processed efficiently

- all decisions reached are consistent, impartial, evidence-based and in accordance with the law.

## **6.2 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 withdraw your application and you will have to apply to register again.

## **6.3 Giving guidance**

Where it would be appropriate we will offer guidance to organisations and work with them once they have submitted their application.

## **6.4 How long will the process take?**

We aim to complete assessment of your application within three months of having received your completed online application. However, depending on the complexity of applications and whether we need to contact you to request further information, this timeline may vary.

Please do not contact us to enquire about the progress of your application. You will receive an email confirming receipt of your application. We will also contact you if we require further information, and to advise you of our decision.

## Section 7: Next steps

Once we have decided whether your organisation is a charity and will be placed on the *register of charities*, we will contact you to advise you of the outcome.

### 7.1 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 issue you with your unique Northern Ireland Charity number (NIC number) and a welcome pack which will provide information on key areas such as using your charity number, reporting to the Commission, fundraising and where to find further information or guidance to help you manage your charity.

As **charity trustees** of a registered charity, you will have a number of ongoing duties and responsibilities, some of which may involve contact with us.

A successful application reflects the status of the organisation as charitable, however we may, in the course of assessing your application, identify issues which cause concern regarding the running of your charity. We may refer your charity to other parts of the Commission, for example monitoring and compliance, who may follow up with you.

### 7.2 Your application for registration is unsuccessful

If your application for registration 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 rejected because the **governing document** is insufficient to 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**. If you wish to reapply the Commission will agree a timeframe for reapplication, depending on the issues raised.

We will also explain the process you can use if you disagree with our decision or feel that we have misunderstood your application and wish to challenge the decision. We have an internal decision review process explained in our *Challenging a decision of the Commission* guidance and you also have a right of appeal to the [Charity Tribunal for Northern Ireland](#).

## Appendix 1: Document and information checklist

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

	Document / information	
1	Unique password	
2	Governing document in pdf format	
3	Latest financial accounts in pdf format	
4	Most recent annual report	
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	Bank 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, and date of birth	
8	Nominated contact: name, contact details and 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	
11	Your HMRC number, if you are registered with HMRC for charitable tax purposes (if applicable)	
12	Your registered company number, if you are a registered company (if applicable)	
13	Public benefit statement prepared using the public benefit and purposes toolkit	
14	List of organisational policies to identify those which may be relevant for registration, for example, working with children or vulnerable people	

Remember you must have regard to the Commission's *Public benefit requirement* statutory guidance when making your application for registration.

## Appendix 2: Online registration step-by-step

The following provides step-by-step information on each part of the online registration system. The headings correspond to pages on the system. We estimate that normally it should take no longer than 60 minutes in total to complete the form, if you have all the information to hand.

To access the registration system, go to our website: [www.charitycommissionni.org.uk](http://www.charitycommissionni.org.uk) and click on the 'register' button.

If you want to see what the registration system looks like before you are called forward to apply to register, you can view the online tutorial on our website.

Remember that you should not begin the registration process if your organisation is not governed by the law of Northern Ireland or is already registered as a charity in another jurisdiction (this does not include your registration with HMRC for tax exemptions).

If you are registered with OSCR or CCEW you should contact us by emailing [registration@charitycommissionni.org.uk](mailto:registration@charitycommissionni.org.uk) prior to completing the application process.

### Registration form: preliminary questions

#### Organisation's name, date of governing document and HMRC number

Enter the full name of your organisation exactly as it appears in your **governing document**.

Enter the **date your governing document came into effect**. This should be recorded on your governing document. If you are unsure of the date your governing document came into effect, you may wish to take legal advice or the information in the glossary might help you.

If you are registered with HMRC for charitable tax purposes, you will be required to provide your HMRC number.

#### Contact for the application

Enter the details of the person who will be the point of contact for your application.

This could be a **charity trustee**, employee or volunteer. Alternatively, it could be your legal adviser or someone else not directly involved in the organisation itself.

This is the only person, other than named charity trustees, with whom we will discuss the application.

You can also choose a 'corporate contact' for example if you have a **corporate trustee** or are represented by an organisation such as a firm of solicitors or an umbrella body.

### Required to apply for registration

You must confirm whether your organisation:

- is **governed by the law of Northern Ireland**, or
- is governed by the law of another jurisdiction but operates in Northern Ireland.

Provided you can answer yes to at least one of the questions above, you will be eligible to apply for registration. If not, you will not be able to continue with your application.

Below is some guidance to help you answer these questions.

### Governed by the law of Northern Ireland

Indicators that your organisation is governed by the law of Northern Ireland include that:

- it was **established** in Northern Ireland
- it is a company registered in Northern Ireland
- your governing document says that the organisation is governed by the law of Northern Ireland
- a majority of the charity trustees are resident in Northern Ireland and there is no reference to any other legal framework in the governing document.

### Organisations which are governed by the law of another jurisdiction but operate in Northern Ireland

Under section 167 of the Charities Act these are organisations which are not charities under the law of Northern Ireland, and have their main base outside of Northern Ireland, but which operate for **charitable purposes** in or from Northern Ireland.

These organisations may be required to apply for registration with the Commission; however their annual reporting obligations may be different.

Section 167 institutions will not be called forward until the Department for Social Development has made regulations and all organisations which are charities under the law of Northern Ireland have been called forward. Further details will be available once the regulations are made and consulted on.

### Your governing document

You must tell us the type of governing document your organisation is governed by. This is most likely to be one of the following:

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

If the organisation is a company, it will have a memorandum and articles of association. You will need to enter your registered company number when applying for registration as a charity.

If your organisation is a new charity which also intends to apply for registration as a new company, you must register with Companies House as well as with the Commission. You may wish to apply to register as a charity first, as to be a charity your memorandum and articles of association must comply with charity law. In this case, instead of entering your company number you can enter 999999 as an interim company number in order to complete the registration application process. You must notify us of your actual company number once you receive it.

Alternatively, you can apply to incorporate with Companies House prior to applying to register as a charity in Northern Ireland, however your governing document will still be reviewed in its entirety by the Commission and changes may be required.

If the proposed name of your new organisation contains either of the words 'charity' or 'charitable' then Companies House requires written

confirmation from the Commission that we do not object before they will issue a certificate of incorporation.

### **Adopting an approved governing document**

An **approved governing document** is a common governing document which has been agreed with a parent or sponsoring body (often an umbrella body) and by the Commission as one that is suitable for registration.

If you use an approved governing document and do not change it, your application is likely to be processed more quickly.

Once we have a database of approved governing documents, we will provide a drop down list of choices in the online application form. You can select the approved governing document which you are using. If you intend to use an approved governing document, permission must be sought from the relevant parent or sponsoring body.

Approved governing documents often contain optional clauses or blank spaces for charity trustees to make choices or to complete. Completing these are not considered as changes to an approved governing document

It is important to note that an approved governing document does not refer to your internal process for approving or ratifying an individual governing document that has been drafted specific to your organisation.

### **Governing document not previously approved by the Commission**

If the Commission has not previously approved your governing document, you must enter your **purposes** from your governing document in the free text box provided.

## **Registration form: your organisation**

In this section, you need to tell us about your organisation.

### **Your organisation's name**

You must state your organisation's main name and any working names or acronyms.

Your organisation may use, or plan to use, an acronym, for example the RSPCA (Royal Society for the Prevention of Cruelty to Animals, which is registered in England and Wales). Members of the public will often search

the *register of charities* using an abbreviation or acronym rather than a full title.

Some organisations are better known by a working name, for example 'Comic Relief' and 'Sport Relief' are working names for the charity known as Charity Projects, an organisation which is registered in England and Wales. Again, members of the public will be more likely to search the *register of charities* using one of the working names.

### Your public address

The address you provide here will be shown on the public *register of charities* on our website. In most cases, this will be the address from which the organisation operates.

If you consider there is a risk in providing your main or operating address, for example if it is the address of a women's refuge, or if it is a private, residential address, then you should contact us to discuss your requirements. If we agree that the address can be withheld, you will be required to enter an alternative address for the register, for example, a PO Box address or a 'care of' address. The purpose of the public address is to enable members of the public, interested parties and the Commission to contact the charity.

Please make sure that you enter your full address and postcode so that correspondence can be handled smoothly and effectively.

### Internet addresses

If you have a website or social media profile, we would like to be able to make a link to this from the *register of charities*. This provides a useful point of contact for members of the public to gather more information.

You must also provide at least one email address, which will be used by the Commission to contact you. You can also provide an email for public display; the same address can be used for both purposes.

### Finance and funding

You must enter the following:

- if you have existed for more than one year: the gross annual income from your last set of financial accounts

or

- if your organisation is newly established: your estimated gross annual income and
- year to date income.

Additionally, you must tell us the end date of your next financial year and provide some information on how your organisation raises, or intends to raise, funds including if you are using a **professional fundraising consultant**.

When entering your income, please insert numbers only, leaving out any commas or spaces.

### Gross income

Gross income means all the money your organisation has received in a financial year from all sources including:

- grants
- gifts
- sales of goods and services
- fundraising
- interest on investments
- capital that the charity trustees can decide to spend as income
- income from any special trusts.

It does not include:

- the receipt of a loan by the charity
- loan repayments to the charity
- gains or profits on the sale of investments and fixed assets.

### Financial year-end date

If your organisation has operated for more than a year and has produced annual accounts, enter your financial year-end date from the latest accounts. If your organisation is still in its first year, then enter the expected financial year-end date. Your financial year-end date should correspond with what is set out in your governing document.

### Fundraising

We ask you to give some details of your fundraising activity, including whether you use **professional fundraising consultants**.

These questions are not compulsory and do not form part of your application, however the information is very helpful for our records.

## Charity's main bank or building society account

Please provide details of your main bank account including the sort code and account number. Once you enter your sort code you can click the 'look up' button and the name and location of your bank will be displayed. You must also give your account number and the account name.

For a building society account you must enter your building society's name, account or roll number and the name that the building society account is held in.

These details are confidential and for internal use by the Commission only. They will not be made public on the register of charities.

## Summary screen

You will see a summary of the information you have completed up to this point of your application. You can change the information you have given by clicking the 'edit' button.

## Registration form: what you do

### Confirmation of your purposes

You will be asked to read over your charitable purposes as you have completed them in the previous section and to confirm that this is the wording you are using for your application.

### Your organisation's purposes

This section of the system requires information on your organisation's purposes, what you do and your intended beneficiaries. You must have regard to the Commission's *Public benefit requirement* statutory guidance. You may also find our public benefit supporting documents useful when completing these questions, as well as the public benefit and purposes toolkit.

You must enter your organisation's purposes exactly as they appear in your governing document. A charity's purposes may be set out in the **objects clause** of its governing document. If your purposes use the wording of the 'descriptions of purpose' from the Charities Act without further detail, they may not provide enough information to adequately

express what your organisation seeks to achieve. If your organisation's purposes are not adequately expressed or they are unclear or poorly worded it may result in your application being delayed or rejected. For more information you can refer to the Commission's *Purposes and Public Benefit toolkit* and model purposes as they are developed.

### **The public benefit requirement**

To enable us to assess whether your organisation's purposes are for the public benefit, please provide information about how your organisation meets the public benefit requirement as set out in our statutory guidance.

If your application does not include sufficient information about how your organisation's purposes are intended for the public benefit, we may need to contact you for more information when we are assessing your application, which could result in a delay in issuing a decision.

There must be a public benefit for each of your purposes; we recommend using the public benefit toolkit to identify the public benefit which flows from each purpose, as it may be different for each one.

This text will appear on the *register of charities* if your organisation is registered as a charity.

### **What your organisation does**

The information you provide here will appear on the *register of charities* if you are successfully registered. It adds to the information available to the public, potential donors and beneficiaries.

This question is not a core part of our decision on your charitable status, however if your purposes are unclear, this information may help to enhance our understanding of your charity's purposes. It is also an opportunity to tell potential donors or beneficiaries exactly what you do and how you do it.

Please do not include details of your fundraising activities or charity trustees' powers as these are requested elsewhere.

### **Classifying your organisation's purposes, what your organisation does and your intended beneficiaries**

These classifications are intended to make it easier for potential donors and other interested parties to find the charities that are relevant to them on the *register of charities*.

You must select at least one option in each of the three sections to describe the main focus of your work. The sections are:

- What your organisation is set up to do (these are its purposes).
- How it does this (this is what your organisations does).
- Who it does this for (these are its intended beneficiaries).

You must select options in order of their significance to your organisation. For example, if your organisation's main purpose is the prevention or relief of poverty, then insert '1' against that purpose. If it also advances education, but to a lesser extent, then insert '2' and so on until you have noted, in order of significance, all of your organisation's purposes. You must not put the same number against more one than one option. The example screenshots from the online registration system on the next page show a correctly completed classification and one that is incorrectly completed.

You do not have to select more than one; this will depend on the number of purposes your organisation has.

If we decide to register your organisation we will include your purposes on the [register of charities](#). You must keep us up to date with any changes in your organisation.

The Charity Commission for Northern Ireland Online application for charity registration Classification

(v2.1) Using this System Your Applications Print Draft Your Organisation What you do Who is involved Submit/Check Registration Home Log off

You must select at least one category from each of the three sections

- Check Your Application
- Your Organisation
- What you do
- Who is involved

2000489 - new123

Select at least one category in each of the three sections to describe what the organisation will do. We recommend you read the guidance carefully by clicking on the 'i' icon before completing this.

What (does your organisation do)?

101 The prevention or relief of poverty	1	107 The advancement of amateur sport	--
102 The advancement of education	--	108 The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity	--
103 The advancement of religion	--	109 The advancement of environmental protection or improvement	--
104 The advancement of health or the saving of lives	3	110 The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage	2
105 The advancement of citizenship or community development	--	111 The advancement of animal welfare	--
106 The advancement of the arts, culture, heritage or science	--	112 Other charitable purposes	--

Correct: options are ranked in order



The Charity Commission for Northern Ireland Online application for charity registration Classification

(v2.1) Using this System Your Applications Print Draft Your Organisation What you do Who is involved Submit/Check Registration Home Log off

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- Check Your Application
- Your Organisation
- What you do
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2000489 - new123

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What (does your organisation do)?

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103 The advancement of religion	--	109 The advancement of environmental protection or improvement	--
104 The advancement of health or the saving of lives	1	110 The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage	1
105 The advancement of citizenship or community development	--	111 The advancement of animal welfare	--
106 The advancement of the arts, culture, heritage or science	--	112 Other charitable purposes	--

March 2014 Incorrect: the same number has been allocated against each option



## Advancement of religion as your principal purpose: Religious designation

If your organisation's main purpose is the advancement of religion you may be able to apply for status as a designated religious charity.

To be registered as a designated religious charity, your organisation must meet all of the following criteria:

- the advancement of religion must be the principal purpose of the organisation
- the regular holding of public worship must be its principal activity
- it must usually have been **established** in Northern Ireland for at least five years
- it must have an internal organisation such that one or more authorities in Northern Ireland exercise supervisory and disciplinary functions over the component elements of the charity
- it must have an internal organisation such that the component elements of the charity are subject to requirements regarding the keeping of accounting records and auditing of accounts as correspond with those required by the Charities Act.

Certain sections of the Charities Act do not apply to designated religious charities. These sections relate to the Commission's powers to act for the protection of charities, such as the power to remove or suspend charity trustees.

If your organisation is registered as a designated religious charity, the designation will be displayed on the public *register of charities*.

### A component element of a designated religious charity

If your organisation is a **component element** of a charity which is already registered as a designated religious charity, you may be entitled to the exemptions which apply to the designated religious charity. To avail of these exemptions you need to be a part of the designated religious charity and be registered as a charity in your own right. The exemptions will apply even if your organisation's principal purpose is not the advancement of religion.

If you wish to be considered as a component element of an already designated religious charity, you will need to provide its registered charity name and its NI Charity number as part of your online application. This

section of the online registration process is not used to determine your status as a charity.

If the organisation you are a component element of is not yet registered, while you must still submit your application to register as a charity, you will not be entitled to the exemptions which apply to designated religious charities. Once it is registered as a designated religious charity, and confirms that your organisation is one of its component elements, you will be entitled to the exemptions and we will update the *register of charities* to reflect the change.

### Where you work

You must tell us the area where your organisation works, unless the organisation is not yet operational in which case you will not be asked this question. The area where your organisation works means the geographical area where your funds are applied, rather than the place where your administrative headquarters are. For example, if the organisation was set up to run an orphanage in a developing country, but has its base in Belfast, then it is the name of the developing country and not 'Belfast' that is required.

An organisation can operate in any number of areas. These may be specified in your governing document, or may be a result of operational restrictions. For more information on this, you should read the Commission's *Public benefit requirement* statutory guidance and *Running your charity* supporting document.

You can select your areas of work from a list on the online system. If you are registered and your areas of work change, you must update the entry on the registration system.

If you operate in Scotland, England and Wales, or the Republic of Ireland you must tell us:

- if you are registered with the Office of the Scottish Charity Regulator (OSCR)
- if you are registered with the Charity Commission for England and Wales (CCEW)
- if you receive charitable tax relief from the Republic of Ireland Revenue Commissioners, that is, you have a CHY number.

## Summary screen

You will see a summary of the information you have completed up to this point of your application. You can amend the information you have given by clicking the 'edit' button.

## Registration form: who is involved

### Contact for the organisation

If the contact person for the organisation is also the contact person for the application, you can click on the 'find' button to provide that person's details. The system will automatically populate the form with the organisation's contact details.

Best practice is that you should have a minimum of three individual charity trustees, but the legal requirement is a minimum of one **charity trustee** or one corporate trustee or **trust corporation**. In some circumstances, you may have both. You must provide the details of all charity trustees.

### Details of charity trustees

To add details for each trustee, click on the 'add trustee' button on this page. Only when you have added details of all charity trustees should you click to confirm the list is complete.

You must provide a full set of details for each trustee including:

- all first or personal names
- all surnames or family names
- title
- date of birth
- home address and postcode
- telephone number
- email address (optional)
- honours or qualifications the individual would like to appear after the name, for example BA or OBE (optional).

We need to know all previous and current names for each charity trustee, for example a woman may use her married name in social situations and retain her maiden name in a professional capacity. This information will be used as part of the checks we may make on charity trustees.

Some people are disqualified by law from acting as a charity trustee. These disqualifications are set out in the Charities Act and include anyone who:

- has been convicted of an offence involving deception or dishonesty, unless the conviction is a spent conviction under the Rehabilitation of Offenders (NI) Order 1978
- is an **undischarged bankrupt** or has made a voluntary arrangement with creditors
- has previously been removed as a trustee by the Commission or by the Court
- is subject to disqualification under company legislation.

You should check that all of your trustees are eligible to act in that role prior to submitting your application for registration.

Only the trustee's name will appear on the public *register of charities*; no other personal details, such as addresses, will be published.

In exceptional circumstances, for example where there are security risks, a charity trustee may request that their name is not published on the *register of charities*. We will consider this on an individual, case-by-case basis.

Check the box to indicate the trustee who is also the chairperson.

### **Policies on working with vulnerable people**

You must read the guidance in this section about the safeguarding of vulnerable people. You can read this guidance by clicking on the blue 'i' button. 

The law surrounding the safeguarding of vulnerable groups is complex and it can be difficult for charities to understand how it applies to them. Trustees of charities which work with children or vulnerable adults are responsible for ensuring their organisation complies with the law in this area.

References to "child" or "children" means a person who has not attained the age of 18.

We recommend that charities have a policy on how they propose to protect the vulnerable and ensure their safety. You can find more

information about Safeguarding vulnerable groups disclosure and barring arrangements by following this link on the internet:

<http://www.dhsspsni.gov.uk/svg>

### Private benefit

You must read the guidance in this section on **private benefit**. You can read this guidance by clicking on the blue 'i' button . It would also help you to read the Commission's *Public benefit requirement* statutory guidance on **incidental benefit**.

There is private benefit when an individual or an organisation personally gains from their involvement with the charity. In some cases, this may be permitted by law, in others, not. Benefit to people who are not the charity's intended beneficiaries is incidental when it contributes towards achieving the charity's purposes and is a necessary result or by-product of carrying out the purposes, for example paying reasonable salaries to a charity's staff. The reimbursement of out of pocket expenses to cover, for example, a charity trustee's costs for travelling to a meeting, does not count as a benefit.

You must explain:

- who gains and how
- how the benefit contributes to the organisation achieving its purposes
- how any conflict of interest will be managed.

### Summary screen

You will see a summary of the information you have completed up to this point of your application. You may change the information you have given by clicking the 'edit' button.

### Special circumstances

You should indicate if there are any special circumstances concerning your application that you wish to bring to our attention. For example, if:

- there is a deadline by which you need your registered charity number, such as for an application to HMRC for charitable tax status
- the organisation's purpose is novel, innovative or controversial
- there may be significant media, political and/or other interest in your application
- any trustee has accessibility requirements.

## Submitting your application

Once you have entered all of the relevant information and uploaded your **portable document format (pdf) governing document, trustee declaration** and recent bank statement, click to submit your application.

You will receive an email confirming receipt of your application and attaching a pdf record of the information you have provided in your application. Read this email carefully. It will contain a summary of all of the information you have provided in the application and the application number that relates specifically to your application. You will need to provide this unique identification reference if you are contacting us about your application.

## Appendix 3: Glossary

Term	Definition
<b>Activities</b>	We use this term when talking about what organisations do in order to carry out their purposes.
<b>Approved governing document</b>	Some large charities and umbrella bodies produce an approved governing document that can be used by organisations associated with them. These approved documents contain both agreed purposes and administrative provisions that are specific to a particular type of organisation.
<b>Beneficiaries</b>	A legal term for a person, group of people or an entity (like a charity) eligible to benefit or receive assets from a charity's work. The beneficiary group of a charity will be defined in the charity's governing document. Beneficiaries may sometimes be called clients or service users.
<b>Branch</b>	Some charities have local branches. Whether branches of charities register separately depends on a number of factors, including how they are structured and whether they have control and direction over their resources and governance.
<b>Charitable company</b>	This is a charity, which is formed and registered under the Companies Act 2006, or any companies that were already established under previous legislation. Charitable companies are registered with Companies House. It will usually have memorandum and articles of association as its governing document and it has its own legal identity. It must be established for exclusively charitable purposes.
<b>Charitable purpose</b>	This is defined by section 2 of the Charities Act (Northern Ireland) 2008 (as amended) as one that: <ul style="list-style-type: none"> <li>• falls under one or more of the list of 12 descriptions of purposes set out in section 2(2) of the Charities Act</li> </ul>

Term	Definition
	<p>and</p> <ul style="list-style-type: none"> <li>• is for the public benefit.</li> </ul> <p>To be a charity, an organisation must have purposes which are exclusively charitable in law.</p>
<p><b>Charities Act (Northern Ireland) 2008</b></p>	<p>References to 'the Charities Act' are to the Charities Act (Northern Ireland) 2008 (as amended). The full content of the 2008 Charities Act can be found at <a href="http://www.legislation.gov.uk">www.legislation.gov.uk</a></p> <p>Not all of the sections of the Charities Act are in force yet. Details of those sections that are in force are available on the Commission's website <a href="http://www.charitycommissionni.org.uk">www.charitycommissionni.org.uk</a></p>
<p><b>Charities Act (Northern Ireland) 2013</b></p>	<p>The Charities Act (Northern Ireland) 2008 is the main piece of legislation establishing the Charity Commission for Northern Ireland, setting out its functions and powers.</p> <p>The Charities Act (Northern Ireland) 2013 is a much shorter act and was primarily brought in to amend the definition of a charity in the Charities Act (Northern Ireland) 2008.</p> <p>The full content of the 2013 Charities Act can be found at <a href="http://www.legislation.gov.uk">www.legislation.gov.uk</a></p>
<p><b>Charity trustees</b></p>	<p>These are the people who are legally responsible for the control and management of the administration of the charity. In the charity's governing document they may be called trustees, managing trustees, committee members, governors or directors or they may be referred to by some other title.</p> <p>Some people are disqualified by law from acting as charity trustees. These disqualifications are set out in the Charities Act and broadly include but are not limited to anyone who:</p> <ul style="list-style-type: none"> <li>• has been convicted of an offence involving</li> </ul>

Term	Definition
	<p>deception or dishonesty, unless the conviction is a spent conviction under the Rehabilitation of Offenders (NI) Order 1978</p> <ul style="list-style-type: none"> <li>• is an undischarged bankrupt or has made an arrangement with creditors</li> <li>• has previously been removed as a trustee by the Commission or by the courts</li> <li>• is subject to disqualification under company legislation.</li> </ul>
<b>Commercial organisation</b>	<p>A commercial organisation is a company, a firm or other organisation, which may or may not be incorporated, carrying on a business for profit.</p>
<b>Community Amateur Sports Club (CASC)</b>	<p>The Community Amateur Sports Club scheme (CASC) was introduced by HM Revenue and Customs (HMRC) in April 2002. This has enabled many local amateur sports clubs to register with HMRC and benefit from a range of tax reliefs, including Gift Aid.</p> <p>The conditions for becoming a CASC are outlined below. A club must fit in with these in practice as well as having these as requirements in the club rules:</p> <ul style="list-style-type: none"> <li>• be open to the whole community</li> <li>• be organised on an amateur basis</li> <li>• have as its main purpose providing facilities for, and promoting participation in, one or more eligible sports</li> <li>• meet the location requirement and</li> <li>• meet the management condition.</li> </ul> <p>If a club registers as a CASC, it is not eligible to apply for registration as a charity.</p>
<b>Community Interest Company (CIC)</b>	<p>A Community Interest Company (CIC) is a limited company, with special additional features, created for the use of people who want to conduct a business or other activity for community benefit, and not purely for private advantage.</p>

Term	Definition
<b>Component element</b>	<p>A component element is part of a parent charity that is subject to the supervisory and disciplinary functions of that parent charity and is subject to requirements regarding the keeping of accounts and auditing of accounts in line with those required by the Charities Act. It includes any component element of a designated religious charity which is itself a charity, whether or not having as its principal purpose the advancement of religion.</p>
<b>Control and direction</b>	<p>Those who have control and direction of an organisation are the people who are ultimately responsible for its management and governance.</p> <p>Their responsibilities include but are not limited to:</p> <ul style="list-style-type: none"> <li>• setting the strategic direction to guide the organisation in its future endeavours</li> <li>• developing the organisation's internal and external policies</li> <li>• ensuring the efficient use of the organisation's resources which can include capital, equipment, land, machinery and people</li> <li>• monitoring the success of the organisation's activities and programmes</li> <li>• ensuring the operation of the organisation is in keeping with its purposes and values</li> <li>• ensuring effective communication between members and the organisation's stakeholders</li> <li>• ensuring compliance with all relevant law.</li> </ul>
<b>Co-operative society</b>	<p>These are societies which are run by and for the benefit of their members, not for the benefit of the public.</p>
<b>Corporate trustee</b>	<p>A corporate trustee is a corporation which has been appointed to act as a trustee of a charity. A corporation does not itself need to be charitable to be a trustee of a charity. For example, local authorities are not exclusively charitable and yet are trustees of many local charities.</p>

Term	Definition
<b>Date your governing document came into effect</b>	<p>The date your governing document came into effect depends on the type of document. For example:</p> <ul style="list-style-type: none"> <li>• a constitution: the date it was adopted at a formal meeting of the people who are, or will be, the charity trustees and, where applicable, the membership</li> <li>• a trust deed: the date it was signed by the charity trustees in the presence of an independent witness</li> <li>• a memorandum and articles of association: the date it was incorporated at Companies House and issued with a certificate of incorporation</li> <li>• a person's will: the date on which probate was granted</li> <li>• an Act of Parliament: the date it received Royal Assent.</li> </ul>
<b>Deemed list</b>	<p>In order to work with charities, the Commission must first be able to categorise which organisations operate as charities. Until registration begins, this is technically not possible within Northern Ireland. In the interim, the Commission deems charities to be organisations which have registered with Her Majesty's Revenue and Customs (HMRC) for charitable tax purposes.</p> <p>This "deemed list", as updated or replaced from time to time, can be viewed on our website <a href="http://www.charitycommissionni.org.uk">www.charitycommissionni.org.uk</a></p> <p>Some of the powers of the Commission apply to organisations on this list and members of the public can, for example, raise a confidential concern in relation to organisations listed on it.</p>
<b>Established</b>	<p>Founded, instituted, built or brought into being on a firm or stable basis.</p>
<b>Exclusively charitable</b>	<p>To be a charity, an organisation must have purposes which are exclusively charitable in law. That means that each purpose must be defined by section 2 of the</p>

Term	Definition
<b>Governed by the law of Northern Ireland</b>	<p>Charities Act as one that:</p> <ul style="list-style-type: none"> <li>• falls under one or more of the list of 12 descriptions of purposes set out in section 2(2) of the Charities Act and</li> <li>• is for the public benefit.</li> </ul> <p>Even if all except one of an organisation's purposes are charitable, it would not be considered to have exclusively charitable purposes and would not be registered as a charity.</p> <p>Further information can be found in the Commission's Public benefit requirement statutory guidance.</p> <hr/> <p>Indicators that your organisation is governed by the law of Northern Ireland include that:</p> <ul style="list-style-type: none"> <li>• it is a company registered in Northern Ireland or</li> <li>• your governing document says that the organisation is governed by the law of Northern Ireland</li> <li>• a majority of the charity trustees are resident in Northern Ireland and there is no reference to any other legal framework in the governing document.</li> </ul>
<b>Governing document</b>	<p>A charity's governing document is any document which sets out the charity's purposes and, usually, how it is to be administered. It may be a trust deed, constitution, memorandum and articles of association, conveyance, will, Royal Charter, Scheme of the Commission or other formal document.</p>
<b>Helper groups</b>	<p>A number of groups and umbrella organisations have volunteered to provide support to individual organisations going through the registration process. This support will vary depending on the ability and remit of each helper group and can range from providing access to a scanner or the internet to providing guidance where resources and time permit. See our website for more information <a href="http://www.charitycommissionni.org.uk">www.charitycommissionni.org.uk</a></p>

Term	Definition
<b>Incidental</b>	<p>This is something that happens or is likely to happen in an unplanned conjunction with something else. It is likely that there may be incidental benefit that results from a charity achieving its charitable purposes. For example, a charity with purposes to relieve poverty may have a number of volunteers. The volunteers may find their lives enriched by the activities they are carrying out. This is a benefit not directly related to the charitable purposes and while worthwhile, will not be taken into account when assessing the charity's public benefit.</p> <p>If people or organisations benefit from a charity, other than a beneficiary, then the benefit must be incidental, that is, it directly contributes towards achieving the charity's purposes and/or it is a necessary result or by-product of carrying out those purposes. Examples of a private benefit that is incidental include paying reasonable salaries to a charity's staff, which is an example of a benefit that contributes directly to achieving the charity's purpose, or where there is an increase in profits to local businesses as a result of charitable regeneration projects, which is an example of a necessary by-product of those projects being carried out.</p> <p>If private benefit is more than incidental then it may mean that the organisation is set up for a private benefit and therefore may not be charitable.</p>
<b>Non-deemed list</b>	<p>The Commission requires all those charitable organisations which are currently not registered with HMRC for charitable tax status to provide the Commission with their details on an expression of intent form by 31 December 2014. These details will then be placed on a list and those organisations on it will be called forward in tranches in date order received, that is, on a first come first served basis.</p>
<b>Objects</b>	<p>This term is sometimes used to describe and identify the purpose for which the charity has been set up. They do not say what the organisation will do on a daily</p>

Term	Definition
	<p>basis. Sometimes the word purpose is used instead.</p> <p>A charity's purposes must be exclusively charitable. They are usually set out in a clause or paragraph of the charity's governing document. If the purposes allow the organisation to do something which the law does not recognise as charitable the organisation is not a charity and could not be registered with us.</p>
<b>Objects clause</b>	<p>An organisation's purposes are usually expressed in the 'objects clause' of its governing document.</p>
<b>Portable document format (Pdf)</b>	<p>A file format, typically used for saving documents that are comprised of more than a simple text element. Our system can support up to a maximum of 12MB per document.</p>
<b>Private benefit</b>	<p>There is private benefit where an individual or an organisation gains from their involvement with a charity. In some cases it may be proper for such a benefit to arise; in some cases not.</p> <p>Charities can provide private benefit so long as the benefit is incidental, that is, it directly contributes towards achieving the charity's purposes and/or is a necessary result or by-product of carrying out those purposes.</p> <p>An example of a private benefit that is incidental is paying reasonable salaries to a charity's staff; this benefit contributes directly to achieving the charity's purpose. Another example would be where there is an increase in profits to local businesses as a result of charitable regeneration projects, which is a necessary by-product of those projects being carried out.</p>
<b>Professional fundraising consultant</b>	<p>A professional fundraiser is any person or organisation that carries on a fundraising business for gain. There are some exceptions, including but not limited to:</p> <ul style="list-style-type: none"> <li>• Another charity or connected organisation.</li> </ul>

Term	Definition
	<ul style="list-style-type: none"> <li>• A trustee, officer or employee of the charity.</li> <li>• People who appeal for funds on TV, radio or elsewhere on behalf of the charity.</li> </ul> <p>The term 'professional fundraiser' does not apply if the fundraiser receives a payment of £500 or less in connection with a particular campaign, or £5 a day or £500 or less a year, where there is no specific promotional campaign.</p>
<b>Public benefit requirement</b>	<p>This is the legal requirement that the purposes of an organisation must be for the public benefit if it is to be registered as a charity in Northern Ireland. By law, charity trustees must have regard to the Commission's <i>Public benefit requirement</i> statutory guidance.</p>
<b>Purposes</b>	<p>The purposes of a charity will usually be defined by what its governing document says that it is set up to do. According to the <b>Charities Act</b>, all the organisation's purposes must:</p> <ul style="list-style-type: none"> <li>• fall under one or more of the list of 12 descriptions of charitable purposes in the Charities Act and</li> <li>• be for the public benefit.</li> </ul>
<b>Social enterprise</b>	<p>A social enterprise is a business with primarily social purposes whose surpluses are principally reinvested for that purpose, rather than being driven by the need to maximise profit for shareholders and owners.</p>
<b>Trading arm</b>	<p>Some charities establish subsidiaries or associated organisations which are used to carry on a trade, usually to generate income for the charity, which the charity cannot carry out itself consistently with its charitable purposes. These trading arms often covenant to pay their profits to the charity. Some charities can legitimately trade on their own account in furtherance of their charitable purposes. For example, an educational charity might run a fee-charging school or a health charity providing a nursing home.</p>

Term	Definition
<b>Trust corporation</b>	A trust corporation is either a corporation appointed by the Court or the Commission to be a trustee (Trustee Act NI 2001 section 19), or one entitled by rules made under section 9 (4) of the Administration of Estates (NI) Order 1979 to act as custodian trustee.
<b>Trustee declaration</b>	<p>We will send you a declaration form that must be signed by every trustee before we begin processing the application.</p> <p>The form contains the following information:</p> <p>“Each of the undersigned declares that:</p> <p style="padding-left: 40px;">He/she is willing to act as a charity trustee and is fully aware of the organisation's object(s) as set out in the governing document</p> <p style="padding-left: 40px;">He/she is not disqualified from acting as a charity trustee of any charity for any of the reasons or on any of the grounds listed in section 86(1) of the Charities Act (Northern Ireland) 2008</p> <p>We jointly declare that:</p> <p style="padding-left: 40px;">the funds of the organisation are, or immediately upon registration as a charity will be, held in an account in the name of the charity</p> <p style="padding-left: 40px;">the information contained on the application form and this trustee declaration form is true, complete and correct, and we understand that to knowingly or recklessly make a false statement is a criminal offence under section 25(1) of the Charities Act (Northern Ireland) 2008.”</p>
<b>Undischarged bankrupt</b>	This is someone who has been declared bankrupt, and is not yet discharged from bankruptcy.
<b>Upload</b>	You will be required to upload documents in a portable document format (pdf). You can convert a word document to a pdf using either the save as function in recent versions of word or using a pdf converter accessed online.

## Useful contacts

Below is a list of contacts which you may find useful.

Charity Commission for  
England and Wales (CCEW)

PO BOX 1227  
Liverpool  
L69 3UG

**Telephone:** 0845 300 0218

**Website:** [www.charitycommission.gov.uk](http://www.charitycommission.gov.uk)

Companies House

Second Floor  
The Linenhall  
32-38 Linenhall Street  
Belfast  
Northern Ireland  
BT2 8BG

**Telephone:** 0303 1234 500

**Website:** [www.companieshouse.gov.uk](http://www.companieshouse.gov.uk)

Department of Enterprise,  
Trade and Investment

Netherleigh House  
Massey Avenue  
Belfast  
BT4 2JP

**Telephone:** 028 9052 9900

**Website:** [www.nidirect.gov.uk](http://www.nidirect.gov.uk)

Department for Social  
Development

Lighthouse Building  
1 Cromac Place  
Gasworks Business Park  
Ormeau Road  
Belfast  
BT7 2JB

**Telephone:** 028 9082 9000

**Website:** <http://www.dsdni.gov.uk/>

Equality Commission for Northern Ireland

Equality House  
7-9 Shaftesbury Square  
Belfast  
BT2 7DP

**Telephone:** 028 9050 0600

**Website:** [www.equalityni.org](http://www.equalityni.org)

HM Revenue and Customs (HMRC)

HM Revenue & Customs  
Charities Correspondence S0708  
PO Box 205  
Bootle  
L69 9AZ

**Telephone:** 0845 302 0203

**Website:** [www.hmrc.gov.uk/charities](http://www.hmrc.gov.uk/charities)

Human Rights Commission for Northern Ireland

Temple Court  
39 North Street  
Belfast  
BT1 1NA

**Telephone:** 028 9024 7844

**Website:** [www.nihrc.org](http://www.nihrc.org)

Institute of Fundraising

Institute of Fundraising  
Park Place  
12 Lawn Lane  
London  
SW8 1UD

**Telephone:** 020 7840 1000

**Website:** [www.institute-of-fundraising.org.uk](http://www.institute-of-fundraising.org.uk)

Northern Ireland Council for Voluntary Action

61 Duncairn Gardens  
Belfast  
BT15 2GB

**Telephone:** 028 9087 7777

**Website:** [www.nicva.org](http://www.nicva.org)

## Useful supporting documents

*Statutory guidance on the public benefit requirement PBR1*

*The prevention or relief of poverty supporting document PBS01*

*The advancement of education supporting document PBS02*

*The advancement of religion supporting document PBS03*

*The advancement of health or the saving of lives supporting document PBS04*

*The advancement of citizenship or community development supporting document PBS05*

*The advancement of the arts, culture, heritage or science supporting document PBS06*

*The advancement of amateur sport supporting document PBS07*

*The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity supporting document PBS08*

*The advancement of environmental protection or improvement supporting document PBS09*

*The relief of those in need supporting document PBS10*

*The advancement of animal welfare supporting document PBS11*

*Any other charitable purpose supporting document PBS12*

*Public benefit glossary PBG*

*Frequently asked questions (FAQs)*

*Running your charity*

## If you disagree with our decision

If you disagree with one of our decisions, we would like to reconsider it ourselves in the first instance. Our decision review procedure 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.

## 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](http://www.charitycommissionni.org.uk)

# Freedom of information and data protection

## Data protection

Any information you give us will be held securely and in accordance with the rules on data protection. Your personal details will be treated as private and confidential and safeguarded, and will not be disclosed to anyone not connected to the Charity Commission for Northern Ireland unless you have agreed to its release, or in certain circumstances where:

- we are legally obliged to do so
- it is necessary for the proper discharge of our statutory functions
- it is necessary to disclose this information in compliance with our function as regulator of charities where it is in the public interest to do so.

We will ensure that any disclosure made for this purpose is proportionate, considers your right to privacy and is dealt with fairly and lawfully in accordance with the Data Protection Principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of “personal data”, which is essentially any information, whether kept in computer or paper files, about identifiable individuals. As a “data controller” under the Act, the Charity Commission for Northern Ireland must comply with its requirements.

## 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 this relates to your consultation or application. 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  
257 Lough Road  
Lurgan  
Craigavon  
BT66 6NQ

[www.charitycommissionni.org.uk](http://www.charitycommissionni.org.uk)



Email: [admin@charitycommissionni.org.uk](mailto:admin@charitycommissionni.org.uk)

Tel: 028 3832 0220

Fax: 028 3834 5943

TextPhone: 028 3834 7639

 Follow us on Twitter @CharityCommNI

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