

Notifying the Commission of the closure of a registered charity – frequently asked question

1. My charity has closed. Am I obliged to notify the Charity Commission?

If your charity is on the *register of charities*, yes. If you are not listed on the *register of charities*, then it will not be necessary to notify the Commission, but it would be best practice to keep the Commission informed of your status.

2. When should I inform the Commission of the closure of my charity?

Inform the Commission of the closure once the charity has ceased to operate. It is not necessary to inform us of an impending closure. The charity's final accounts must be submitted within 10 months of the date of closure as part of your Annual Monitoring Return.

3. Who can notify the Commission of the closure of a charity?

The notification form may be completed by the charity's trustees, a member or staff or volunteer, or someone acting on behalf of the charity, such as a solicitor or an accountant. It is the responsibility of the trustees, however, to ensure that the proposed transaction is properly notified to the Commission.

4. Once the charity has closed, do the trustees still have any legal obligations?

Yes. Trustees are still responsible for any action taken whilst they were a trustee, even after the charity has closed, and it is important to exercise due diligence when closing a charity. The trustees are also responsible for ensuring that the charity's final accounts and annual monitoring return are submitted to the Charity Commission (as above).