

## Registering as a charity in Northern Ireland: guidance for consultation



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

# Compulsory charity registration in Northern Ireland

You will need this guidance if you are involved in making decisions or running the administration of an organisation that you believe to be a charity in Northern Ireland. You might be a trustee, director, member of a management committee or hold another related position.

All organisations that are or could be charitable must come forward to apply for registration. This guidance provides information to help you determine whether your organisation must come forward to apply for registration.

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.

This guidance explains the background to charity registration in Northern Ireland and the process you will need to follow in order to apply. It reflects the definition of 'charity' set out in the **Charities Act (Northern Ireland) 2008** and the **Charities Act (Northern Ireland) 2013** (the Act), that a charity is **established** for **charitable purposes** only and is for the **public benefit**.

## Online or in print

If you are viewing this guidance online, you will be able to navigate your way around by clicking on links on the **Contents page** or within the text to other websites and guidance.

If you choose to read this document in printed format, you can still use the colour coding to assist you in identifying the location of additional information.

Text in **bold magenta** will link you to websites and text in **bold purple** will link you to other guidance. We have also produced a glossary which provides further information, definitions and descriptions of some key terms. The words in **bold green** type indicate words that are found in the glossary at the back of this document. If you are reading the guidance online you can click on the green words which link to the glossary.

## Our vision

The Commission's vision is 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.'

## Our values

The Commission aspires to be respected and valued in the execution of its functions and will ensure that in the performance of our role as the charity regulator for Northern Ireland we will be:

**Independent:** we will maintain independence in our decision making, acting without fear or favour, in the public interest.

**Accountable:** we will be proactive in accounting to all our stakeholders, which will include involving others on a continuous and appropriate basis and taking responsibility for our decisions.

**Proportionate:** our actions, procedures and culture will be proportionate to the burden of regulation on charities of different sizes, to the degree of risk involved and to the potential impact within the resources available to us.

**Impartial:** we will exercise our powers and discretion in a way which is non-partisan and even-handed.

**Transparent:** we will communicate with and listen to our stakeholders and will be clear about our actions, intentions and expectations.

**Consistent:** we will act consistently in our decision making.

## Equality and accessibility

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

We intend to make all of our guidance available to all stakeholders. We will aim to meet all accessibility needs and offer other languages and formats for this guidance, for example Braille or audio or meet any other requirements needed in line with the Commission's Equality scheme.

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)

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# Contents

<b>Introduction</b>	<b>4</b>
<b>Section 1: Charity registration in Northern Ireland</b>	<b>6</b>
1.1 Who needs to apply to register and why?	
1.2 When do you need to apply?	
1.3 Benefits of charity registration	
<b>Section 2: Preparing for your application</b>	<b>9</b>
2.1 How do you apply?	
2.2 What do you need in order to apply?	
<b>Section 3: Completing the registration form</b>	<b>11</b>
3.1 Preliminary questions	
3.2 Your organisation	
3.3 What you do	
3.4 Who is involved	
3.5 Special circumstances	
3.6 Submitting your application	
<b>Section 4: How your application is assessed</b>	<b>13</b>
4.1 Internal process	
4.2 Requesting further or additional information	
4.3 Giving advice and guidance	
4.4 How long will the process take?	
<b>Section 5: Next steps</b>	<b>15</b>
5.1 Your application for registration is successful	
5.2 Your application for registration is not successful	
<b>Appendix: Detailed information to help you complete each page of the registration form</b>	<b>16</b>
<b>Glossary</b>	<b>24</b>
<b>Useful links</b>	<b>29</b>
<b>Useful publications</b>	<b>30</b>
<b>Freedom of information and data protection</b>	<b>31</b>
<b>If you are unhappy with our decision</b>	<b>32</b>
<b>If you are unhappy with our service</b>	

# Introduction

## What does this guidance cover?

This guidance provides information on applying for registration as a charity with the Charity Commission for Northern Ireland. 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 a charity's own professional advisers. Charities are also subject to other legislation and sometimes regulation. For example, charitable companies also have to comply with the requirements of company law. More information on this can be accessed 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).

It applies to all organisations that are charities. This guidance is not relevant to you 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**.

### Definition of trustees

The people responsible, under the organisation's governing document, for controlling the management and administration of the organisation, 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.

## 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 clearly demonstrated **public benefit**
- whether the applicant is using an approved **governing document**.

## 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.

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

## 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 any of the words in green and bold and you will be brought to the definition in the glossary.

## Charity legislation

References in this guidance document to "the Act" are to the **Charities Act (Northern Ireland) 2008** and **the Charities Act (Northern Ireland) 2013**.

# Section 1: Charity registration in Northern Ireland

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

It is compulsory for all charities operating in Northern Ireland to come forward to apply for registration. This is irrespective of their size or annual income.

Trustees of an organisation which must apply for registration, but do not come forward to do so, breach the trustee duties in the Act.

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

- it has **exclusively charitable** purposes
- its purposes are for the **public benefit**
- it is governed by the law of Northern Ireland
- it has **control and direction** over its governance and finances.

By control and direction over its governance and finances 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 finances.

- 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 finances.

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 empower 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 will be keeping anyway.

## 1.2 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 are only processing applications from brand new organisations.

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

We will have two lists:

1. Organisations registered with HMRC for charitable tax status – the ‘deemed’ list; and
2. All other organisations whether long established or newly established – the **‘non-deemed’ list**.

We already have the details of organisations on the deemed list. To have your details placed on the second list, you must contact the Commission using an **‘expression of intent’** form, which you can download from our website [www.charitycommissionni.org.uk](http://www.charitycommissionni.org.uk)

If your details are on one of our lists, you do not need to do anything until you are invited to register.

We will select organisations using the following system:

- Randomly select organisations from different income bands on the deemed list.
- In order of date of application from the non-deemed list.

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

If an organisation has very good reasons as to why their application for registration should be brought forward, we will consider special circumstances. For example, if they need to use a particular power set out in the Act for which registration is a condition. However, 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.

### 1.3 Benefits of charity registration

The 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, and will increase transparency and enhance 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

These include, but are not limited to:

- Increased public trust and confidence, potentially leading to increased public donations or other support.
- Streamlined process for applying for charitable tax relief from HMRC.
- Being given a Northern Ireland charity number, which must be used on literature and elsewhere to indicate that you are effectively regulated and have been through a rigorous process to determine charitable status.
- Visible presence on the Northern Ireland Register of charities.
- Access to funding streams not open to non-charitable organisations.
- Decision makers having greater knowledge of the charitable sector in Northern Ireland, potentially influencing policy making.

### Benefits to other stakeholders

These include but are not limited to:

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

### 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, but not limited to:

- The name and contact details of the charity;
- Details of the charity's purposes, activities and beneficiaries;
- Type of governing document of the charity;
- Details of trustees;
- Annual income and turnover.

## Section 2: Preparing for your application

### 2.1 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:

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

**Charity Commission for Northern Ireland**

**257 Lough Road**

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The online application system will guide you through the application process. If you are uncertain about what a question means, you can click on the blue 'i' button  and this will give you more information.

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 when we issue the password. We recommend, therefore, that you read this guidance now and start preparing for registration and gathering together any documentation you will need.

Log into the system using your email and the unique password we have sent you. You can access the system at [www.charitycommissionni.org.uk](http://www.charitycommissionni.org.uk)

You must complete the registration form, and **upload** and attach your organisation's **governing document**. It would be helpful if you could attach your latest set of accounts.

You do not need to complete your application in one sitting; you can save your progress 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 be saved automatically.

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.

Not all information you provide will be made public on the register; only information with a **P** 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 a summary of your application before clicking to submit it. The system will flag if you have missed any information and you will not be able to submit the application until you have completed everything.

You can print a draft of your application once the system has generated your application number by clicking on the 'print draft' button on the screen.

## Key

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

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

In order to facilitate your application for registration, we recommend you have the following to hand:

- up to date **governing document**
- bank details
- your most recent annual report
- financial accounts
- details of each of your trustees including name, contact details and date of birth
- list of any policies to identify those relevant for registration, for example, working with children or vulnerable people.

**Charity trustees** must read our statutory guidance on the **public benefit** requirements.

You should read the following before applying to register as a charity:

- our registration guidance
- our public benefit supporting guidance on the public and benefit elements
- our public benefit supporting guidance on **charitable purposes** which are relevant to your organisation.

## Section 3: Completing the registration form

The following guidance explains what 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
- your organisation
- what you do
- who is involved
- special circumstances
- submitting your application.

### 3.1 Preliminary questions

The first section of the registration form requires you to enter information that will determine your path through the online registration system. This includes but is not limited to information on your **governing document** and the governance of your organisation.

The form will also ask you to provide details for the person who will be the point of contact for the application.

The questions in this section allow the online system to prevent organisations that are not able to or required to apply for registration from going any further, saving them time and disappointment.

### 3.2 Your organisation

In this section of the registration form, you are asked to provide information that will appear on the public Register of charities and help members of the public to search for charities. For example, you must enter details of any working name or acronyms your organisation uses, and provide a public address.

You will also be asked to provide some key details relating to your organisation's finance and funding. This information will appear on the public Register of charities to promote trust and confidence amongst members of the public in the financial transparency and accountability of organisations that they support.

### 3.3 What you do

In this section of the registration form, you must provide information on your organisation's **purposes, activities** and **beneficiaries** and state how your organisation is for the **public benefit**.

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

### 3.4 Who is involved

In this section of the registration form, you must provide details of all of the organisation's trustees. Only the name of each trustee will be shown on the Register of charities; the rest of this information is held for our records and for the **purposes** of 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, this does not necessarily mean your organisation will not be registered as a charity.

### 3.5 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.

### 3.6 Submitting your application

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



## Section 4: How your application is assessed

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

### 4.1 Internal process

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

We will go through every relevant piece of information you have provided in your application, and apply the principles of charity law when assessing it and making a decision as to whether your organisation meets the definition of a charity in the Act, meaning that it falls under one or more of the descriptions of **charitable purposes** and is for the **public benefit**.

This includes:

- Checking that your organisation is eligible to register as a charity in Northern Ireland.
- Checking that your purposes or proposed purposes are **exclusively charitable** as set out in the Act.
- Checking that your activities or proposed activities are intended to further your charitable purposes.
- Determining whether your organisation meets the public benefit requirement in accordance with our **statutory guidance**.

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

- Companies House or
- bankruptcy check with Courts Service.

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

- all relevant information is considered
- applications are processed efficiently and
- all decisions reached are consistent, impartial and evidence-based.

### 4.2 Requesting further or additional information

If we need further or additional 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 may result in delays to your application being assessed, and ultimately in it being withdrawn, with the result that you will have to apply to register again later, as all charities must register.

### 4.3 Giving guidance

Where we consider it appropriate, we will offer guidance to organisations once they have submitted their application.

### 4.4 How long will the process take?

We aim to complete assessment of your application within three months of receiving your **trustee declaration** and complete application form; however this may vary depending on whether we need to contact you to request further or additional information and the complexity of your application, for instance.



## Section 5: Next steps

Once we have made our decision as to 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.

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



### 5.2 Your application for registration is not successful

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, and you may be able to reapply in the future.

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, and you also have a right of appeal to the Charity Tribunal.

## Appendix: Detailed information to help you complete each page of the registration form

The following guidance provides further information on each part of the online system. The headings correspond to pages on the system.

### Registration form: preliminary questions

#### Organisation's name and date of governing document

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

Enter the **date that 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.

#### Contact for the purpose of this application

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

This could be a 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 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 that your organisation:

1. Is governed by the law of Northern Ireland; or
2. Is a registered charity elsewhere that 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:

- it is a company registered in Northern Ireland
- your **governing document** says that the organisation is governed by the law of Northern Ireland
- the assets of the organisation, such

- as buildings, property and money in the bank are located in Northern Ireland
- the trustees are located in Northern Ireland
- the organisation carries out its **activities** in Northern Ireland.

### Institutions which are not charities under the law of Northern Ireland

Under section 167 of the 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 will be required to apply for registration with the Commission; however their annual reporting obligations will be different. If this is your type of organisation, you will be required to prepare annually a financial statement and statement of activities relating to your operations for charitable purposes in Northern Ireland.

Further detail on this will be available when the Department for Social Development has made relevant regulations.

Section 167 charities will not be called forward to apply for registration until all organisations which are charities under the law of Northern Ireland have been called forward.

### 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
- a constitution
- a trust deed or declaration of trust;
- a person's Will
- a scheme or
- an Act of Parliament.

If the organisation is a company, it will have a memorandum and articles of association. Normally, the company must be registered with Companies House before we can consider an application or registration as a charity, and you will need to enter your registered company number.

If you are setting up a new **charitable company** with the word 'charity' or 'charitable' in its title, then Companies House will not register your organisation without our approval. In this situation, we will consider the application and the memorandum and articles of association together and decide if the company is charitable. This is the only time we do not expect a company to have a registered company number. If this is the case for your organisation please contact us.

Our preferred method of contact is email at [admin@charitycommissionni.org.uk](mailto:admin@charitycommissionni.org.uk)

**Charity Commission for Northern Ireland**  
**257 Lough Road**  
**Lurgan**  
**BT66 6NQ**

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## Adopting an approved governing document

An approved **governing document** is one that has been agreed with a parent or sponsoring body (often an umbrella body) and by the Commission as one 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 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 trustees to make choices or to complete. Completing these are not considered changes to an approved governing document.

## 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. It is also 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 either your:

- gross annual income or
- 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 using **professional fundraising consultants**.

### 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 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

It is up to the **charity trustees** to determine the fundraising methods they will use. However, fundraising methods that meet with disapproval from the public can damage the charity and reduce public confidence in the sector. Before undertaking any fundraising, we recommend that trustees develop a fundraising strategy.

## Registration form: what you do

This section of the system requires information on your organisation's **purposes, activities** and intended **beneficiaries**. You must read our statutory guidance on **public benefit** before completing this section. You may also find it useful to read any relevant supporting guidance on public benefit.

### Your organisation's purposes

A charity's purposes are usually set out in the '**objects clause**' of its **governing document**. This should adequately and fully express your organisation's purposes. Not all governing documents contain an 'objects clause'. In this case, you must enter your organisation's purposes in the appropriate box.

You must enter your organisation's purposes or your organisation's purposes exactly as they appear in your governing document. Incorrectly worded purposes, or information that does not adequately express your organisation's purposes, may result in your application being delayed or rejected.

### The public benefit of your organisation's purposes

To enable us to assess whether your organisation's purposes are for the public benefit, please provide information about how your organisation meets the element of public benefit 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.

### Your organisation's activities

We need to know what your organisation is set up to do to carry out its purposes for the public benefit. If your purposes are unclear to the Commission we may request details of what your organisation does or intends to do if it is a new organisation. Please provide full details. Do not, however, include details of your fundraising activities or powers that the trustees have, as these are discussed elsewhere.

### Classifying your organisation's purposes, activities and intended beneficiaries

In addition to explaining how your organisation carries out its purposes for the **public benefit**, you must select various options under which your organisation does this, according to our classification system.

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

- what your organisation is set up to do
- how it does this and
- who it does this for.

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

The classification of your organisation will be included on the Register of charities if we decide to register your organisation. You must keep us up to date with any changes in your organisation.

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

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

If your organisation's primary purpose is the advancement of religion – that is, you have put '1' beside advancement of religion on the previous page – you will be asked if you wish 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 have been **established** in Northern Ireland for at least five years
- its internal organisation must be subject to regulation by one or more authorities in Northern Ireland and
- it must keep accounting records and accounts as set out in the Act.

Certain sections of the 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 trustees.

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

### Where you work

You must tell us the area where your organisation works, unless the organisation is not yet operational. This 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 needed here.

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 guidance on '**public and benefit elements**' of public benefit.

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.
- If you are registered with the Charity

Commission for England and Wales.

- If you are registered with HMRC.
- If you receive charitable tax relief from the Republic of Ireland Revenue Commissioners.

## Registration form: who is involved

If the contact person for the application is also a trustee, you can click on a button to automatically populate some of these fields with the person's details.

You must have a minimum of two individual trustees, or one **corporate trustee or Trust Corporation**. In some circumstances, you may have both. You must provide the details of all trustees.

### Details of trustees

To add details for each trustee, click on the "add trustee" button on this page. Only when you have added details of all 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, but very useful)
- 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 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 will make on trustees.

Some people are disqualified by law from acting as **charity trustees**. These disqualifications are set out in the Act, and broadly include, but are not limited to 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**.
- Has previously been removed as a trustee by the Commission or by the Court.
- Is subject to disqualification under company legislation.

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, trustees 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 AccessNI checks. You can read this guidance by clicking on the blue 'i' button. **i**

This section asks you a series of questions about your organisation's work with children and / or vulnerable adults, and the policies you have in place.

AccessNI checks are currently the best way for trustees to check whether a fellow trustee is disqualified from working with vulnerable people. All **charity trustees** have a duty of care and a duty to act in the interests of their charity. Trustees are at risk of breaching these duties if they fail, without good reason, to carry out appropriate checks when they are allowed to do so.

For more information on the law about this see [www.dhsspsni.gov.uk/svg](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. **i** It would also help you to read the Commission's **statutory public benefit guidance** and guidance on the **public and benefit elements**.

There is private benefit when an individual or an organisation personally gains from their involvement with the charity. In some cases, this may be justified; in others, not. Charities can provide private benefits so long as they contribute directly towards achieving the charity's **purposes** and are **incidental**, for example paying reasonable salaries to a charity's staff. The reimbursement of out of pocket expenses, for example a 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.

### 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 to be eligible for proposed funding.
- The organisation's purpose is novel, innovative or controversial.
- There may be significant media, political and / or other interest.
- Any trustee has accessibility requirements.

### Submitting your application

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

You will receive an email confirming receipt of your application. Read this email carefully. It will contain a summary of all of the information you have provided in the application.

It would be very helpful if you could also send us a copy of your most recent financial statement or accounts.

## Glossary

Glossary	Definition
<b>Activities</b>	We use this term when talking about what organisations do in order to carry out their purposes.
<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. Local branches of charities will be required to apply to register if they have their own trustees or separate management committee, and control their own funds.
<b>Charitable companies</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>	<p>This is defined by section 2 of the Charities Act (Northern Ireland) 2008 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 Act and</li> <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>More information can be found in the Commission's guidance on the public benefit requirement. No organisation can be charitable if it has a purpose that is not charitable, for example if it has a political purpose, if its purposes are illegal, or if it is set up to provide a private benefit.</p>
<b>Charities Act (Northern Ireland) 2008</b>	<p>Throughout this guidance, references to "the Charities Act" or the 'Act' are to the Charities Act (Northern Ireland) 2008 and the Charities Act (Northern Ireland) 2013. The full content of the 2008 Act can be found at <a href="http://www.legislation.gov.uk/nia/2008/12/contents">www.legislation.gov.uk/nia/2008/12/contents</a></p> <p>The Charities Act (Northern Ireland) 2008 is the main piece of legislation establishing the Charity Commission, setting out its functions and powers. Not all of the sections of the Act are commenced yet. The link below shows the sections of the Act that are currently commenced.</p> <p><a href="http://www.charitycommissionni.org.uk/Library/pdf_documents">www.charitycommissionni.org.uk/Library/pdf_documents</a></p>

Glossary	Definition
<b>Charities Act (Northern Ireland) 2013</b>	<p>The Charities Act (Northern Ireland) 2008 is the main piece of legislation establishing the Charity Commission, 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 replace the drafting on public benefit in the Charities Act (Northern Ireland) 2008.</p> <p>The full content of the 2013 Act can be found at <a href="http://www.legislation.gov.uk/nia/2013/3/contents/enacted">www.legislation.gov.uk/nia/2013/3/contents/enacted</a></p>
<b>Charity trustees</b>	<p>Trustees in the context of a charity means charity trustees.</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>
<b>Commercial organisation</b>	<p>A commercial organisation is a company or a firm incorporated to do business and make profits.</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 fairly easy to meet. A club must fit in with these in practice as well as having these as requirements in the club rules. A club must:</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 limited company with certain additional features, the activities of which are carried out for the benefit of the community, and which has certain restrictions on the use of its assets. If an organisation is a CIC, it is not eligible to apply for registration as a charity.</p>
<b>Control and direction of governance and resources</b>	<p>Governance is primarily about leadership and describes the way organisations are steered and controlled. Governance is the establishment of systems, policies and processes in which decisions are made and continually monitored to ensure their proper implementation by the members of the governing body of an organisation.</p> <p style="text-align: right;"><i>continued over</i></p>

Glossary	Definition
	Resources are anything and everything that helps organisations operate and do business. The three most basic resources are land, labour and capital.
<b>Corporate trustee</b>	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.
<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 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>Established</b>	Founded, instituted, built or brought into being on a firm or stable basis.
<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 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>Further information can be found in the Commission's Public benefit statutory guidance.</p>
<b>Governing document</b>	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.
<b>Incidental</b>	It is likely that there may be incidental benefits that result from a charity achieving their charitable purposes. For example, a charity whose purposes are 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.

*continued over*

Glossary	Definition
	<p>If people or organisations benefit from a charity, other than a beneficiary then these benefits must be incidental, that is, a by-product. If private benefits are 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 will call for 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 interest form. 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>Objects is the term we use 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 basis. Sometimes the word purposes is used instead.</p> <p>A charity's objects must be exclusively charitable. They are usually set out in a single clause or paragraph of the charity's governing document. If the objects clause allows the organisation to do something which the law does not recognise as charitable, or the wording used is unclear, the organisation is not considered to be 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>Private benefit</b>	<p>There is private benefit where an individual or an organisation personally gains from their involvement with a charity. In some cases it may be proper for a charity to provide the benefit; in some cases not.</p> <p>Charities can provide private benefits so long as those benefits directly contribute towards achieving the charity's purposes and/or are a necessary result or by-product of carrying out those purposes.</p> <p>Examples of private benefits that are a necessary result or by-product of carrying out those purposes include paying reasonable salaries to a charity's staff (but not to a trustee for carrying out trustee duties) or where there are limited profits to businesses as a result of charitable regeneration projects.</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> <li>• a trustee, officer or employee of the charity and</li> <li>• people who appeal for funds on TV, radio or elsewhere on behalf of the charity.</li> </ul>

Glossary	Definition
<b>Public benefit</b>	This is the legal requirement that every organisation set up for one or more charitable purposes must also be for the public benefit if it is to be registered as a charity in Northern Ireland. More information can be found in the Commission's Public benefit statutory guidance.
<b>Purposes</b>	The purposes of a charity will usually be set out in the governing document. The purposes must fall under one or more of the 12 descriptions of purposes in the Act.
<b>Recent bank statement</b>	A copy of a bank or building society statement (not transaction listings) that is no older than 3 months, in the correct legal name of the organisation, as in your governing document.
<b>Social enterprise</b>	A social enterprise is a business with primarily social purposes whose surpluses are principally reinvested for that purpose in the business or in the community, rather than being driven by the need to maximise profit for shareholders and owners.
<b>Trust Corporation</b>	A trust corporation is either a corporation appointed by the Court or the Commission to be a trustee (Trustee Act (Northern Ireland) 2001 section 19), or one entitled by rules made under section 9(4) of the Administration of Estates (Northern Ireland) Order 1979 to act as custodian trustee.
<b>Trustee declaration</b>	<p>The trustee declaration form contains the following information: Each of the undersigned declares that:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• He/she is not disqualified from acting as a charity trustee of any charity in any of the circumstances listed in section 86(1) of the Charities Act (Northern Ireland) 2008.</li> <li>• He/she is not disqualified or barred from acting as a trustee of this particular charity because of a disqualification from working with children, and/or as a result of being on the Protection of Vulnerable Adults list.</li> </ul> <p>We jointly declare that:</p> <ul style="list-style-type: none"> <li>• The funds of the organisation are, or will immediately upon registration as a charity be held in an account in the name of the charity.</li> <li>• The information contained on the application form and this trustee declaration form is true, complete and correct.</li> <li>• We understand that knowingly to make a false statement is a criminal offence under section 25 of the Charities Act (Northern Ireland) 2008.</li> </ul>
<b>Undischarged bankrupt</b>	This is someone who has been declared bankrupt, and who has not yet been granted an 'order of discharge' by a court. An undischarged bankrupt is, in general, disqualified from holding certain public and private offices such as that of a member of the legislature or a director in a firm.
<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. If this is not possible, please contact us to discuss an alternative.

## Useful links

### Organisations

#### **Charity Commission for England and Wales (CCEW)**

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

Telephone: 0845 300 0218

#### **Office of the Scottish Charity Regulator (OSCR)**

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

2nd Floor  
Quadrant House  
9 Riverside Drive  
Dundee  
DD1 4NY

Telephone: 01382 220446

#### **The Law Society of Northern Ireland**

[www.lawsoc-ni.org/](http://www.lawsoc-ni.org/)

96 Victoria Street  
Belfast  
BT1 3GN

Telephone: 028 9023 1614

#### **Northern Ireland Council for Voluntary Action (NICVA)**

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

61 Duncairn Gardens  
Belfast  
BT15 2GB

Telephone: 028 9087 7777

#### **HM Revenue and Customs (HMRC)**

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

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

Telephone: 0845 302 0203

#### **Institute of Fundraising**

[www.institute-of-fundraising.org.uk/groups/national-northern-ireland/](http://www.institute-of-fundraising.org.uk/groups/national-northern-ireland/)

northernireland@institute-of-fundraising.org.uk

#### **Companies House**

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

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

Telephone: 0303 1234 500

## Useful Publications

Public benefit statutory guidance

The 'public' and 'benefit' elements supporting guidance

The prevention or relief of poverty supporting guidance

The advancement of education supporting guidance

The advancement of religion supporting guidance

The advancement of health or the saving of lives supporting guidance

The advancement of citizenship or community development supporting guidance

The advancement of the arts, culture, heritage or science supporting guidance

The advancement of amateur sport supporting guidance

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

The advancement of environmental protection or improvement supporting guidance

The relief of those in need supporting guidance

The advancement of animal welfare supporting guidance

Any other purposes supporting guidance

Glossary

Frequently asked questions (FAQs)

# 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.

## If you are unhappy 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.

## If you are unhappy with our service

The Charity Commission for Northern Ireland is committed to delivering a quality service at all times. However, we know that sometimes things can go wrong. If you are unhappy about any aspect of our service we would like to hear from you, and have a procedure that you can use. You will find further information on these processes on our website [www.charitycommissionni.org.uk](http://www.charitycommissionni.org.uk)

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

Our aims

- the Commission aims to develop a regulatory framework in which the public have confidence and in which charities can grow and flourish, clear in the knowledge of their rights and responsibilities;

And

- manage the establishment of the organisation to a statutory non-departmental public body following the full implementation of the **Charities Act (Northern Ireland) 2008**.

## Contact details

Charity Commission for Northern Ireland  
257 Lough Road  
Lurgan  
Craigavon  
BT66 6NQ

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

Tel: 028 3832 0220  
Fax: 028 3834 5943  
TextPhone: 028 3834 7639

Follow us on **Twitter @CharityCommNI**

Follow our public benefit and registration consultation on Twitter **#publicbenandreg**

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

