

Charity registration at a glance

A guide for charity trustees of very small charities.

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

Our vision

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

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

Equality

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

Accessibility

If you have any accessibility requirements please contact us.

Online or in print

The words in *pink italics* indicate links to other guidance documents.

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

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Registering as a charity

in Northern Ireland



Do we have your details?

Make sure you are on the registration list to be called forward



If not, fill in an **expression of intent form**



Called forward to apply?

You'll know it's your turn when you get an email from the Commission giving you 3 months to apply



Gather all of the necessary **documents and information**



And by reading the wide range of **guidance**



Prepare for your application by attending a **registration workshop**



Helper groups

Why not approach one of the helper groups listed on our website? They are a great source of guidance and support.



Make sure you **submit your application** before the deadline - if you think you are going to miss the deadline, contact us about an extension



You will be contacted if we need any **further information**

We aim to give you a decision within 4 months of a completed application



What has charity registration to do with my group?

Charity registration is now compulsory in Northern Ireland and applies to all charities no matter what size they are. You may think, or have been told, you do not need to apply to register as a charity. The law has now defined what a charity is. Even if you do not think of your organisation as a charity, you may find that it meets the legal definition. If an organisation meets the definition, it **must** apply to us to be registered as a charity. Not to do so may be breaking the law. If you are in any doubt why not contact us to talk through your situation and make sure you are doing the right thing? Many small charities have already registered, you can find them on the *register of charities*. Some of them used the support and guidance available on our website. This factsheet will help you prepare for charity registration.

Why is charity registration important?

Charities carry out important work, bringing communities together and providing support to some of the most vulnerable members of our society. They come in all sizes, from very small charities to large multi-million pound organisations, with charities of all sizes in between. We do not know yet how many charities there are in Northern Ireland but we do know that they are generally trusted and respected by the public. However, when the behaviour of some charities falls short of what is expected of them, this has the potential to damage the reputation of the sector as a whole.

Charities in Northern Ireland lobbied for the establishment of a dedicated charity regulator. The Office of the Scottish Charity Regulator had been established in 2003, while the Charity Commission for England and Wales had been established for many years. Before the Charity Commission for Northern Ireland (the Commission) was established, charities could apply to Her Majesty's Revenue and Customs (HMRC) for charity tax relief and, if successful, they received a charitable tax number. However this was not a legal requirement and regulation was very light touch.

The Commission was established under the Charities Act (Northern Ireland) 2008. As independent regulator of charities in Northern Ireland the Commission determines whether organisations are charities, encourages the better administration of charities and investigates mismanagement of charities. The Commission began compiling the *register of charities* in December 2013, and it is likely it will take a number of years to have a complete register. Already there are over 5,000 charities on the register. Using the register the public can see what charities operate in Northern Ireland, what the charities are set up to achieve and whether they are complying with charity regulation.

The Commission implements the Charities Act but has no power to change the Act or work outside it. The Charities Act requires that any organisation that is an

institution established for charitable purposes only and is governed by the law of Northern Ireland **must** apply to register with the Commission. Talk to us if you are in any doubt about whether or not your organisation meets this definition of a charity. Charity trustees who refuse to apply for charity registration are in breach of the law and may be guilty of mismanaging their charity.

What are the benefits of charity registration?

The first benefit of charity registration is that a charity has complied with its legal responsibility to apply to the Commission for registration, been assessed by the Commission and entered onto the *register of charities*. This entry will be available to the public and funders, who will be able to see at a glance that a charity has met its legal obligation and find out key information about that charity. Each registered charity will have a unique Northern Ireland Charity number (NIC), which it will display on its website, notepaper, collecting cans and other materials. This will act as a reassurance for the public that this charity is effectively regulated and has been through a robust process to determine its charitable status.

Other benefits include:

- increased public trust and confidence, potentially leading to increased public donations or other support
- ability for organisations not yet recognised by HMRC to apply for charitable tax relief
- access to funding streams only available to registered charities
- there may also be commercial benefits too as some companies offer services and discounts to registered charities.

Key terms used in charity registration

Charity - according to the Charities Act Northern Ireland) 2008 a charity:

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

Charity trustee: The people who are legally responsible for the control and management of the administration of the charity. They may be called trustees, committee members, governors, directors or some other title.

Governing document: This is any document that sets out the charity's purposes (objects) and how it is to be administered. It may be a constitution, trust deed,

memorandum and articles of association, a Royal Charter or some other formal document.

How do we register?

If your organisation meets the legal definition of a charity then you **must** let the Commission know that you exist. To check that we know your organisation exists go to the [registration list](#) on the Commission's website. If your organisation's name is not on this list you **must** give us your details by completing an [Expression of Intent](#) form.

At present we are managing the process of charity registration by asking groups to wait until we contact them to invite them to submit an online application. Groups can prepare for registration by reading our guidance and gathering some information. All the information you need can be found on the [Registration support](#) page of our website. The chart on page 4 shows the journey of registration from start to finish. The flowchart, on page 9, sets out a *step by step guide*, showing each step towards registration and what you need to do to prepare.

When we ask your group to apply we will also ask you to look at the guidance on our website and invite you to a workshop. The application is an online process, which means that, except in exceptional circumstances, you will complete a form on the internet. We have taken feedback on board to make the application as easy to use as possible. For example you can see the questions that will be asked and the information you need by looking at the [Online screenshots booklet](#). As you go through the application you can print off a summary of the information you have provided. The online application system also has a telephone assistance button which can be used by anyone who has difficulty as they complete their application. Once you submit your application an email with a copy of your application will be automatically sent on to you.

What help is available?

Remember, while the charity trustees are responsible for the charity they can appoint another person to act as the contact which the Commission will use for the registration application. This does not have to be an office holder, but can be a friend of your organisation, a volunteer or a family member. Choose this person with care as they will be handling a lot of information on your charity's behalf.

Once your application is received a casework officer will deal with the contact person to process your application.

A number of umbrella organisations have volunteered to provide practical support to individual organisations going through the registration process. They do not receive any payment from the Commission for the help they give and can therefore only offer this help when their resources allow. Examples of help they

might be able to offer includes: giving access to a scanner or helping with preparing documents for the application. A list of these organisations is available on the [Helper groups](#) page of our website. Remember, even when helped by one of these organisations the application remains the responsibility of the charity trustees.

What happens after registration?

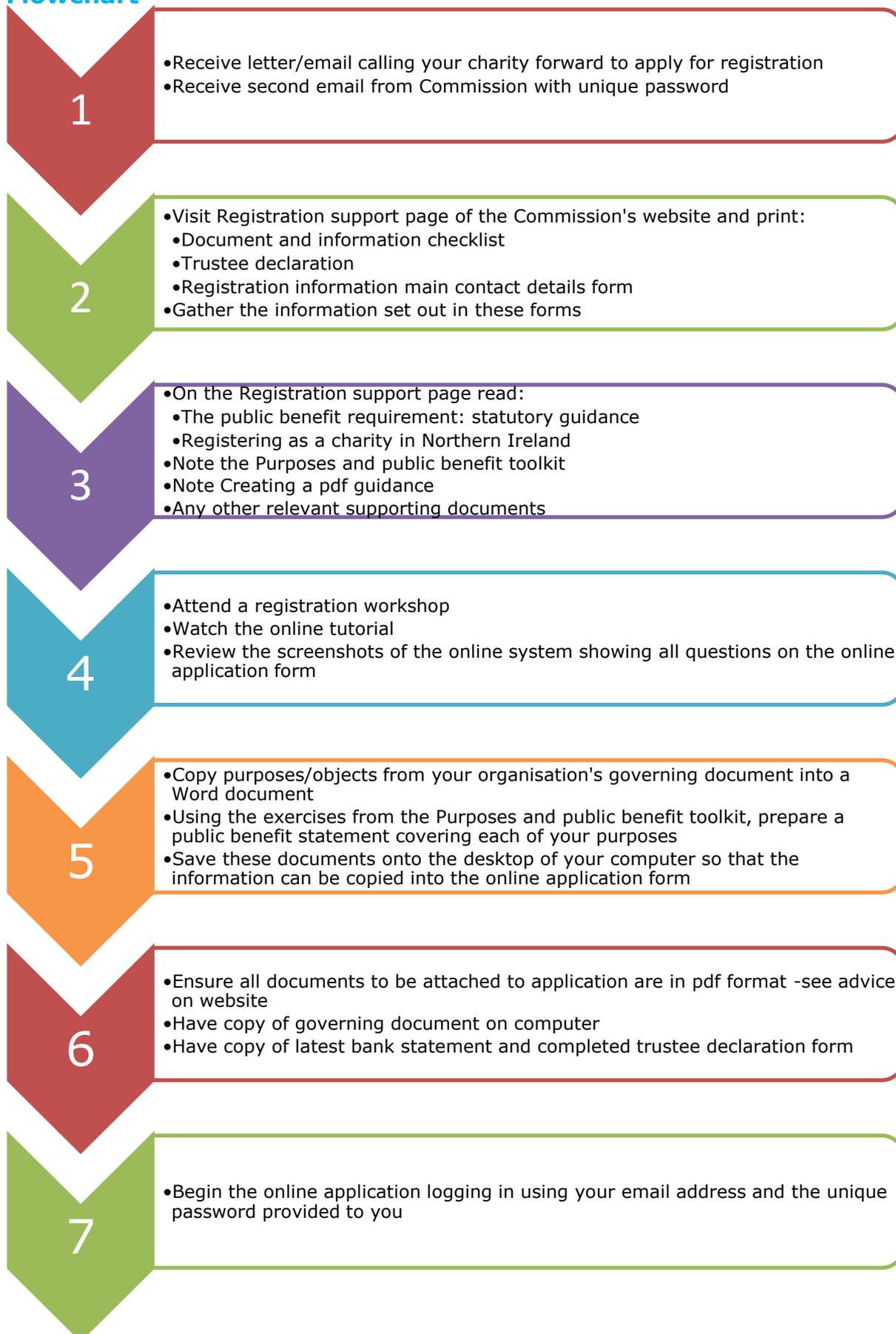
After your charity is registered you will receive a Welcome Pack with your Northern Ireland Charity (NIC) number. This pack will explain how to use your NIC number and how you can keep your entry on the public *register of charities* up-to-date.

After registration charities will have a legal obligation to submit annual accounts and a trustees' annual report to the Commission. However there is a long period after registration before the first annual reports will be due. Information about the process of annual reporting and what is required will also be in the Welcome Pack.

Where can I find more information?

If you are reading this factsheet online, click on the coloured links to be taken to the page of the Commission's website. If you are not reading online, go to the website below and put the wording of the coloured links into the search box at the top right of the homepage and you will be taken to the relevant page on the website. More information and guidance is available on the Commission's website at: www.charitycommissionni.org.uk

Flowchart



Further information on our activities is available from:

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or other formats on request.**

