

Registering as a charity in Northern Ireland

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

The left screenshot shows the 'Apply to register a charity' page. It features the Charity Commission logo, an 'Accessibility Help' link, and a 'Sign out' button. A message states: 'The registration service is currently very busy which is affecting the timeliness of our response. Please help us to make an early decision by reading our [guidance](#) and making a complete and detailed application.' Below this is a 'Start new application to register a charity' button and a table for 'Your existing applications' with columns for ID, Organisation, and Status of application.

The right screenshot shows the 'Manage your charity' page. It includes a navigation menu with 'About us', 'Manage your charity', 'Start up a charity', 'Our regulatory work', and 'Charity essentials'. A sidebar menu lists various options under 'Manage your charity', including 'Annual reporting', 'Authorising transactions', 'Mergers and closures', 'Update your charity's details', 'Changing your charity's name', 'Changing your charity's governing document', 'Consents for charitable companies', 'New powers for unincorporated charities', 'Requesting a scheme', and 'Register your charity'. The main content area is titled 'Register your charity' and contains the following text:

An organisation **must** apply for registration as a charity in Northern Ireland, regardless of its income, size or whether or not it has received charitable tax status from HMRC, 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.

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

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. The words in *blue italics* indicate other guidance, databases or external websites.

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



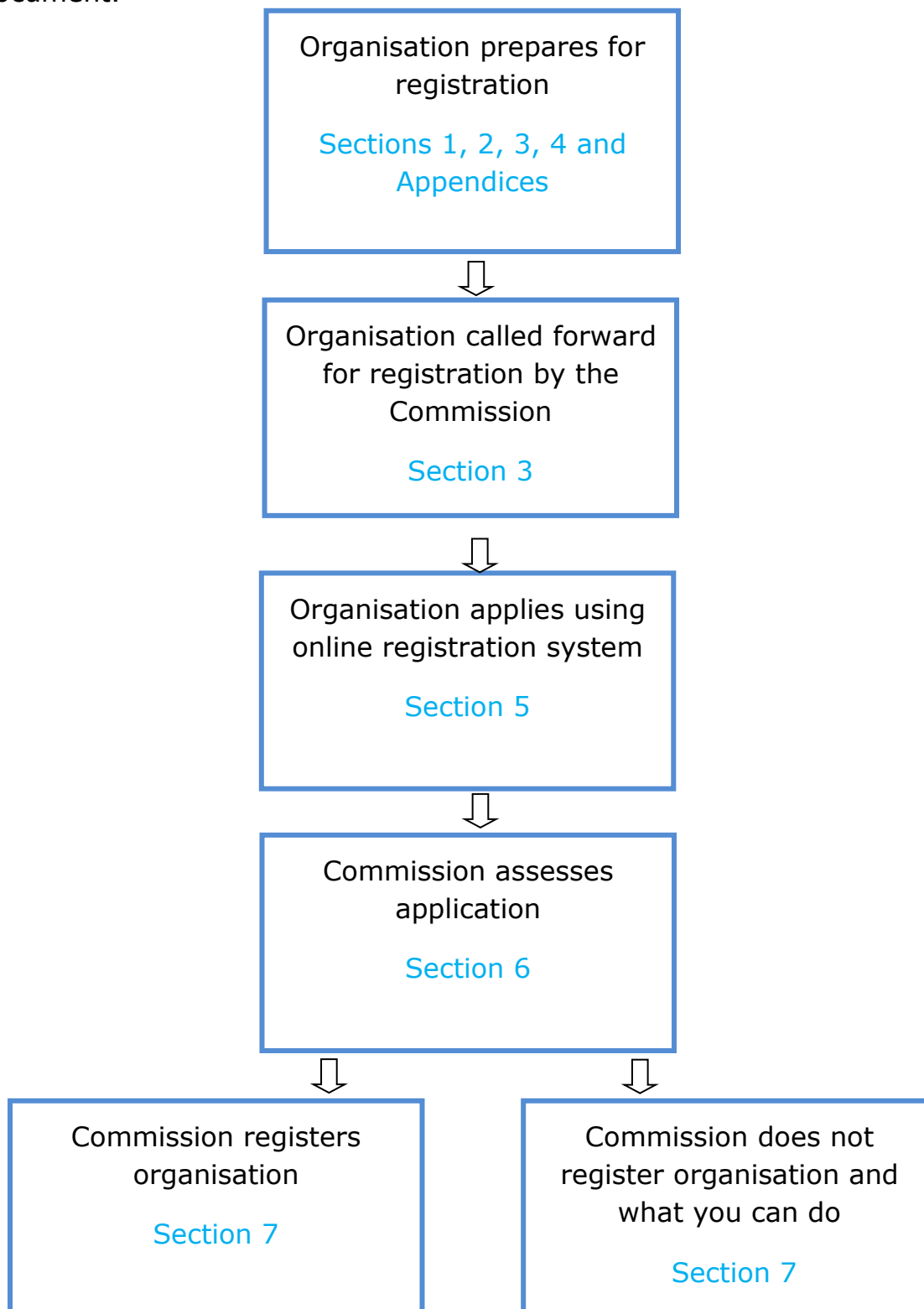
You will be contacted if we need any **further information**

We aim to give you a decision within 5 months of a completed application

The **Charity Commission**
for Northern Ireland

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

The trustees of an organisation which is a charity under the law of Northern Ireland must apply to the Charity Commission for Northern Ireland (the Commission) for the charity to be registered. This document provides detailed guidance to help organisations prepare for and make their registration application. Compulsory charity registration is still relatively new in Northern Ireland and this guidance sets out or signposts to all of the information needed to support organisations to approach their registration application with confidence.

The guidance reflects the definition of 'charity' set out in the Charities Act (Northern Ireland) 2008 that a charity is an institution established for charitable purposes only and is governed by the law of Northern Ireland.

Compulsory registration with 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 tax number, you must still apply for registration with the Commission. Failure to do so is a breach of trustees' duties under the Charities Act (Northern Ireland) 2008.

HMRC and the Commission will liaise regarding organisations seeking charitable tax exemptions.

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. The Commission has also produced guidance on:

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

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, and how we will assess your application. 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?

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

Who does this guidance apply to?

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

Definition of charity trustees

Charity trustees are the people who are legally responsible for the general control and management of the administration of a charity, regardless of what 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. In some governing documents there may be reference to a number of these terms, for example, a management committee **and** trustees. To identify who the trustees are for the purposes of registration consider which group has control and direction over the management and resources of the charity.

Who does this guidance not apply to?

The guidance does not apply to an organisation that is not a charity for example:

- a **Community Amateur Sports Club** (CASC) registered with HMRC (further information on CASCs, produced by HMRC, is available in the useful links section of this guidance)
- a registered **Community Interest Company** (CIC)
- a political organisation, that is, an organisation affiliated with a political party or **established** for any political purpose
- a **commercial organisation** or non-charitable **trading arm**
- a non-charitable **social enterprise**
- a **co-operative society**.

Will the Commission publish its decisions?

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

Decision to register: When we decide to register a charity we will add it to the online *register of charities*. This 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 details of the decision, unless we consider there is a strong reason to do so, for example, if the decision establishes a precedent that may impact on other organisations. A *combined list* on the Commission's website is, however, updated to show that the organisation was refused registration.

What are legal requirements and best practice?

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

Charity legislation

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

Section 3: Charity registration in Northern Ireland

3.1 Who needs to apply to register?

It is compulsory for all charities in Northern Ireland to apply for registration. This is irrespective of their size, annual income or whether they are registered with HMRC for charitable tax purposes. Some organisations that meet the definition may not previously have thought of themselves as charities. An organisation must apply for registration as a charity in Northern Ireland if:

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

There are no exceptions or exemptions to applying for charity registration. This is important for public trust and confidence and to ensure that all charities are effectively regulated.

Definition of control and direction

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.

Do 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 the Office of the Scottish Charity Regulator (OSCR), the Charity Commission for England and Wales (CCEW) or the Charities Regulatory Authority in Ireland, contact us by emailing registration@charitycommissionni.org.uk prior to starting the application process.

3.2 What if an organisation does not want to register?

Application for registration is compulsory if your organisation meets the legal definition of a charity. 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. This may result in legal action being taken and your organisation will not be recognised as a charity, including for tax purposes.

3.3 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. To ensure this is completed as fairly and efficiently as possible we are managing the call forward process. When your organisation is called forward, **you must apply within three months** unless you have applied in writing for an extension and this has been granted.

If an organisation has very good reasons as to why its application for registration should be brought forward, we may consider this under **special circumstances**.

New charities being set up must also apply to register. 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. At that stage, a new charity will be able to apply directly through the Commission's website.

3.4 How will organisations be called forward?

In order to be called forward to apply to register, you must be on the Commission's *Combined list*. This list contains:

- Organisations recognised by HMRC as being eligible for certain exemptions from tax at 18 August 2013 – **deemed** organisations.

- All other organisations, are - **non-deemed** organisations. You must submit your details to the Commission using the *expression of intent* form if you are not on the combined list. The form can be accessed from our website www.charitycommissionni.org.uk.

The combined list is published on our website and updated regularly as we process registration applications and receive details of organisations to be called forward for registration. Additionally, information is added where an organisation on the list, is assessed not to be charitable and is refused registration, or an organisation which was deemed is found to have closed. When an organisation is successfully registered, it is added to the Commission's *register of charities* and removed from the combined list.

Organisations that are already regulated by a charity regulator in another jurisdiction, but which operate in Northern Ireland, should notify us of the existence but are not being called forward at this time. Please tell us if you fall into this category when you complete the *Expression of intent* form.

3.5 Benefits of charity registration

For the first time in Northern Ireland, there is a definitive *register of charities*. The publicly accessible *register of charities* provides members of the public with a tool to find out more information on charities in Northern Ireland, increasing transparency and enhancing public trust and confidence in charities. Some examples of benefits are listed below.

Benefits to registered charities

Benefits of registration to charities include the following.

- Meeting your statutory obligation to register.
- Access to funding streams only available to registered charities.
- Increased public trust and confidence, potentially leading to increased public donations or other support.
- The ability to retain charitable tax relief from HMRC.
- Having a Northern Ireland charity number which indicates that your organisation is effectively regulated and has been through a robust process to determine its charitable status.
- Visible presence on the Northern *register of charities*.
- Decision makers having greater knowledge of the charitable sector in Northern Ireland, potentially influencing policy making.

Benefits to other stakeholders

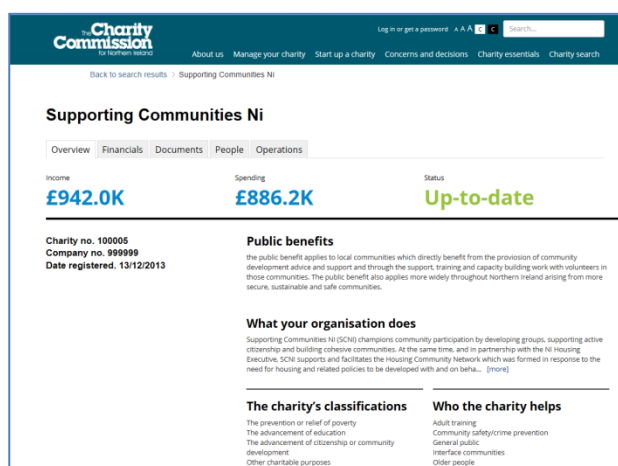
Benefits for other stakeholders include the following:

- Knowledge that organisations on the register are regulated, enhancing trust and confidence.
- Ability to quickly and easily search the online register for a 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.

The register of charities

The *register of charities* is available on our website so anyone can use it to search for information about a charity. It contains information including:

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



The screenshot displays the Charity Commission website for Supporting Communities NI. The page includes a navigation bar with links like 'About us', 'Manage your charity', and 'Charity search'. The main content area shows the charity's name, a search bar, and a summary of financials: Income of £942.0K and Spending of £886.2K. The status is marked as 'Up-to-date'. Below this, there are sections for 'Public benefits', 'What your organisation does', 'The charity's classifications', and 'Who the charity helps'.

Income	Spending	Status
£942.0K	£886.2K	Up-to-date

Charity no. 100005
Company no. 999999
Date registered. 13/12/2013

Public benefits
the public benefit applies to local communities which directly benefit from the provision of community development advice and support and through the support, training and capacity building work with volunteers in those communities. The public benefit also applies more widely throughout Northern Ireland arising from more secure, sustainable and safe communities.

What your organisation does
Supporting Communities NI (SCNI) champions community participation by developing groups, supporting active citizenship and building cohesive communities. At the same time, and in partnership with the NI Housing Executive, SCNI supports and facilitates the Housing Community Network which was formed in response to the need for housing and related policies to be developed with and on behalf of... (more)

The charity's classifications
The prevention or relief of poverty
The advancement of education
The advancement of citizenship or community development
Other charitable purposes

Who the charity helps
Adult training
Community safety/crime prevention
General public
Interface communities
Older people
[Specific areas of discussion](#)

Section 4: Preparing for your application

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

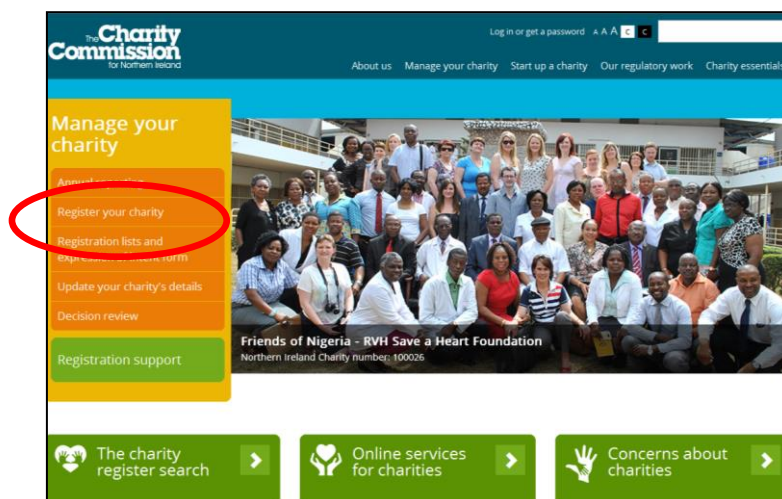
If you have difficulty accessing the internet or a scanner, you should consider using facilities available in a library or offered by **helper groups** in the first instance. Information on helper groups is available on the Commission's website which you can access by clicking on the following link: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

Once you are called 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 start preparing for registration in advance and begin gathering together any documentation you will need.

Do not begin the process until you have read the guidance available on the [registration support page](#) and used the purposes and public benefit toolkit to prepare your public benefit statement. The Commission's experience shows that applicants using the guidance find the process easier and submit better applications. Charity trustees must have regard to *The public benefit requirement* statutory guidance.

4.1 Accessing the online application form

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



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

4.2 Knowing what to expect from the online application form

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

Details of the questions you will be asked are given in [section 5](#) of this guidance. If you want to see what the registration system looks like before you are called forward, you can view the [Screenshots of the online registration application](#) document on our website. You may also wish to view the Commission's [registration tutorial](#) which provides a step by step guide to completing the online registration application.

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

- A letter from the bank confirming that a charity account could not be opened until the organisation is registered, and
- Proof of identify (a copy of photographic ID such as a passport or driving license) and proof of the current address of one trustee of the organisation.

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.



Some text boxes provided for your answers have limited space, for example, in the box where you are asked to provide details of your public benefit, a maximum of 6000 characters is allowed, 2000 for the first answer and 1000 for the other answers. This is because this information

will appear on the [register of charities](#) and must fit within the set template.

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

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

Key

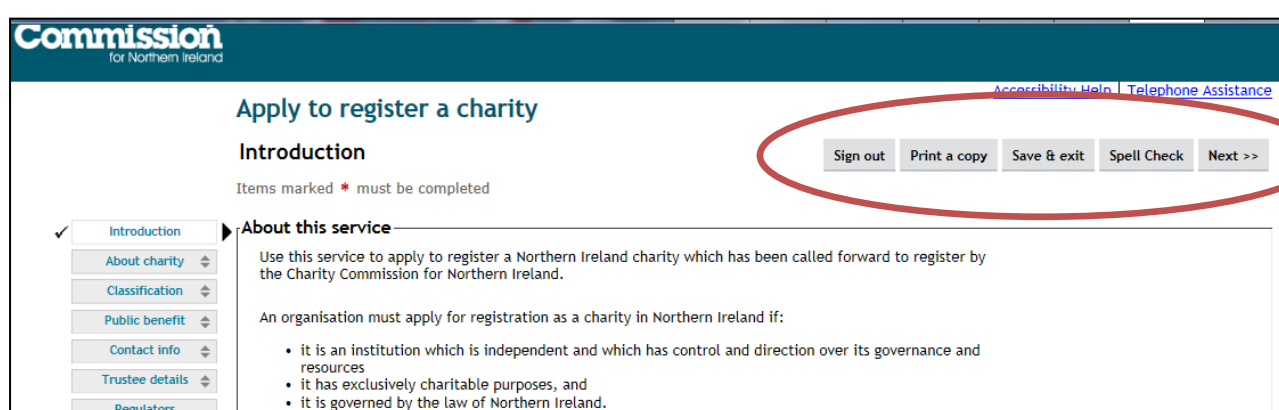
- ▶ [Help](#) Click on this button for more information
-  This shows information that will be publicly displayed
-  This shows information that must be completed

4.3 Helpful hints

- [Logging in and out and navigating the system](#): From when you first create your registration application you will be able to save and amend information and log in and out as required. You can save your progress by clicking on the 'next' or 'save and exit' buttons, and log out at any stage during the process, then return to the system as needed.
- [Checking answers](#): 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. The application form includes a 'spell check' function. You could also consider typing your answers 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**, to act as a critical friend, who would review your application to ensure it is clear and makes sense.
- [System time out](#): If there is no activity on the system for 30 minutes, for example you have stopped typing and have not clicked through to the next page, the system will time out and your

information will not be saved automatically. This is an important security feature to ensure that information you are entering is kept secure and confidential.

- **Reviewing and printing a draft:** You will be able to review and print a summary of your application at any time before clicking to submit it. You can do this by clicking on the 'print a copy' button at the top of the screen. The system will flag if you have missed any information. You will not be able to submit the application until you have completed everything. The image below shows the buttons along the top of the screen that you can use to print a draft, sign out, and navigate through the system.



4.4 What do you need in order to apply?

The checklist at [Appendix 1](#) will assist you in identifying the documents and information you need in order to complete your application. This includes:

- an up-to-date governing document
- trustee declaration
- a recent bank or building society account statement (dated in the last 3 months)
- bank details
- details of each of your charity trustees including current and previous names, contact details including their home address, and date of birth (note that previous names of trustees are required only for the purposes of regulatory checks and will not be published on the register of charities)
- *The public benefit requirement* statutory guidance produced by the Commission.

It may also be useful to have your most recent financial accounts and reports to hand as they may contain useful information. It would be helpful if you could attach your latest set of accounts to your application however this is not essential.

4.5 Where can you get help?

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

- a public benefit and purposes toolkit
- public benefit supporting documents on each of the twelve broad **charitable purposes**
- registration workshops
- registration frequently asked questions (FAQs) where any query you have is likely to be answered
- screenshots of the entire online registration system
- online tutorial on the registration process
- examples of common errors to avoid
- signposting to helper groups
- model governing documents.

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

If you have any problems relating to use of the online system or your password, refer to your call forward letter for information or email registration@charitycommissionni.org.uk. 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.

4.6 Uploading documents

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

Section 5: Completing the online registration form

The registration form has a number of sections, with each flowing naturally into the next:

- Introduction
- About the charity
- Classification
- Public benefit
- Contact info
- Trustee details
- Regulators
- Finance
- Risks
- Declaration.

This section of the guidance provides step-by-step information on each part of the online registration system. Normally it should take between one and two hours in total to complete the form, if you have all the information to hand. This figure is based on feedback from applicants.

5.1 About the charity

The first section of the registration form requires you to enter basic information about the charity including its name, what its governing document is, and details of its structure. These questions will also determine your eligibility to apply for registration.

5.1.1 Is the organisation governed under the law of Northern Ireland?

You must confirm that your organisation is **governed by the law of Northern Ireland**. If it is not, you will not be able to continue with your application. You may, however, be required to register in the future. 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 Communities has commenced that section of the legislation and made regulations outlining the financial statements and statements of activities which such institutions will be required to submit to the Commission. Further details will be available once the regulations are made and consulted on.

5.1.2 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 / articles of association.
- A constitution.
- A trust deed or declaration of trust.
- A will.
- A scheme.
- An Act of Parliament.
- Industrial and Provident Society rules.

Information for charitable companies

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

You will also be required to attach your certificate of incorporation with your application.

A new charitable company must be registered with Companies House and have a certificate of incorporation before it can be added to the [register of charities](#). You can, however, begin the charity registration

process before applying for the certificate of incorporation. If you submit your charity registration application with your draft governing document then we will look at it as part of the registration assessment and advise you of any changes that may be needed. This will enable you to make any changes required by the Commission before finalising the governing document and registering the company with Companies House. Your charity registration application will be put on hold and will not be fully processed until the Commission has received the governing document which you used to apply to incorporate with Companies House, proper company number and certification of incorporation.

If you choose to commence your charity registration application before you have a company number, please enter '999999' in the interim in order to complete the registration application process.

Alternatively, you may 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 you may be required to make changes prior to your organisation being entered in the [register of charities](#).

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.

5.1.3 An approved governing document

You may have an option of selecting that your governing document was issued by an organisation or umbrella body and pre-approved by the Commission. An approved governing document does not refer to the internal process within your organisation for approving or ratifying the governing document, nor does it mean you have used a model governing document provided by an umbrella body.

An **approved governing document** is a common governing document that has been agreed in advance 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.

The list of existing approved governing documents is provided in a drop down list of choices in the online application form. If your organisation's governing document is not listed in the drop down list then it is not

approved. You can select the approved governing document which you are using. If you intend to use an approved governing document, permission should 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.

5.1.4 Upload your governing document

Upload a full copy of your organisation's governing document, in pdf format, on this page of the application. You will not be able to submit your application until your governing document is uploaded.

5.1.5 Your organisation's name

You must provide your organisation's main name exactly as it appears in your governing document as well as any working name or acronym. The Commission has produced guidance on [Changing your charity's name](#). This guidance is available on our website. There is a button which you must click to check if the name you have entered is already in use on the [register of charities](#). If it is, you will still be able to complete your application however you will be required to provide an explanation, if possible, in the special circumstances box at the end of the form and the casework officer who is assigned to your application will raise the matter with you.

Acronym: 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.

Working name: 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 may be more likely to search the [register of charities](#) using a working name.

You must also tell us if the name contains any non-English words and a translation will be required.

5.1.6 The date of your governing document

Enter the date your governing document was adopted or revised. This should be recorded on your governing document. If after reading the information in the glossary you are unsure of the date your governing document was adopted, you may wish to take legal advice.

If the date of adoption is not recorded on your governing document you may find the date contained in the minutes of the meeting adopting the governing document.

5.1.7 Your charity's purposes

If the Commission has not previously approved your governing document, you must enter the purposes from your governing document in the free text box provided. Enter the purposes exactly as they are written in the organisation's 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, ultimately, your organisation may be refused entry in the *register of charities* on the grounds that its purposes are not exclusively charitable. For more information you can refer to the Commission's *Purposes and Public Benefit toolkit*.

5.2 Classification

This section of the application requires you to classify:

- Your organisation's purposes, activities and beneficiaries
- Where your organisation operates.

5.2.1 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 a particular charity 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.

5.2.2 Where your organisation operates

You must tell us the area where your organisation operates or, if you are not yet working, intends to operate. The area where your organisation operates 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* guidance.

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.

5.3 Public benefit

In this section of the registration form you must provide information on how your organisation carries out its purposes. This should include the activities undertaken by your organisation in order to achieve its purposes. This section of the form also asks how your organisation meets the **public benefit requirement**. Additionally, you must provide information on any fees charged by the organisation.

You must have regard to the Commission's *Public benefit requirement* statutory guidance and may find the public benefit supporting documents on each of the 12 descriptions of purpose useful when completing these questions. The *Purposes and public benefit toolkit* is an essential piece of guidance when completing the public benefit statement. The toolkit helps you to address each of the key elements of public benefit. Applicants using the toolkit tend to submit much better statements. Applicants that do not use the toolkit are more likely to miss out key information and have to provide further details, lengthening the process.

5.3.1 How your organisation carries out its purposes

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 and is an opportunity to tell potential donors or beneficiaries exactly what you do and how you do it.

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

You have an option to attach any document, such as a business plan, that sets out how the organisation carries out its purposes. This is not compulsory.

5.3.2 The public benefit requirement

To enable us to assess whether your organisation's purposes are for the public benefit, you must provide information about how your organisation satisfies the public benefit requirement as set out Charities Act (Northern Ireland) 2008 (as amended) and explained in the Commission's public benefit requirement statutory guidance. You must tick a box to confirm that the organisation's trustees have read the guidance.

You are required to provide information on how the organisation meets the public benefit requirement by answering five questions:

- What are the direct benefits flowing from your organisation's purposes?
- How can the benefits identified above be demonstrated?
- Is there any harm arising from the purposes?
- Who are the charity's beneficiaries?
- Is there any private benefit flowing from any of the purposes? Is it incidental and necessary?

If your application does not include sufficient information about how your organisation's purposes satisfy the public benefit requirement, 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.

Please use full sentences when answering these questions. This text will appear on the [register of charities](#) if your organisation is registered as a charity. The table on the following page provides examples of good and poor public benefit statements that we have received. You may find it helpful to assess your answers to the public benefit questions against

these examples as they will give you an idea of what is, and is not, acceptable to the Commission.

Public benefit statement	Commission's view
<p>The benefits that flow from this purpose include raising public awareness of dangers in the home along with providing advice and information aimed at addressing these dangers so that the home is a place free from accidental injuries. The ultimate benefit is to see a reduction in the number of people injured or killed because of accidents in the home. These benefits are evidenced through behaviour change leading to a reduction in admissions to hospital A&E departments and also through feedback from the public following events we have run. Our beneficiaries are the general public and there is no harm caused to them flowing from this purpose. There is no private benefit flowing from this purpose.</p>	<p>Good This is a clear and comprehensive public benefit statement that follows the template set out in the purposes and public benefit toolkit. It identifies the benefits flowing from the purposes of the charity, how the benefits are demonstrated, who the beneficiaries are, and accounts for any harm or private benefit.</p>
<p>The group provides a service for all sections of the community but specialises in providing facilities and programmes for older people living within the village and its environs. This project is therefore for the benefit of the people living within this area.</p>	<p>Poor This statement sets out activities rather than benefits and does not address other elements of public benefit such as private benefit or harm.</p>
<p>The benefit that flows from the purpose is the better understanding and general advancement of the arts and sciences, in particular the art and science of dance, movement and theatre. Benefits are demonstrated through qualitative assessment, data on audiences and participation, and reports to funders. The possibility of harm, eg by physical injury incurred by participation in dance, movement and theatre, is outweighed by the benefit and significantly reduced by policies/procedures in place to address risks, eg safeguarding and child protection policy, health and safety policy, code of conduct for staff and volunteers. The charity's beneficiaries are the general public in Northern Ireland, and occasionally outside Northern Ireland (eg touring dance theatre production). Specific projects may address the needs of specific sections of society. There is no private benefit flowing from the purpose.</p>	<p>Good This statement also follows the template set out in the purposes and public benefit toolkit. It identifies the benefits flowing from the purposes of the charity, how the benefits are demonstrated, who the beneficiaries are, and accounts for any potential harm to beneficiaries.</p>
<p>The objects are for the public benefit of the area and district.</p>	<p>Poor This statement does not provide any information to allow for an assessment of public benefit.</p>

5.3.3 Charging fees

Information provided under this section is not made public but is important information for the Commission.

Some charities charge for the services or facilities they offer. These charges can range from something small to a large annual fee or a one-off payment. Charities usually have these charges because the services or facilities they provide are expensive to run or they need to charge in order to operate. For example a charity might charge:

- a membership fee, which helps pay to hire the local community centre
- an hourly fee for use of the internet on its premises
- an entry fee to visit the historic property it manages
- a fee to provide meals to older people.

If the charges set by a charity are more than the poor can afford, the trustees must make provision for the poor to benefit. It is up to charity trustees to decide what provisions to make for the poor to benefit. Any provision that they make for the poor must be related to the charity's purpose and must be more than minimal or 'tokenistic'. Otherwise the charity is not being operated in accordance with the public benefit requirement. For example

- a charity offers reduced fees or other financial support to enable the poor to benefit from its services
- a university offers means tested bursaries or other types of assisted places
- a fee-charging school shares its sports facilities with non fee-charging schools
- an art gallery offers concessionary tickets.

In most cases charging fees is an operational matter for charities which does not present an obstacle to charity registration. However if an organisation's purposes refer, directly or indirectly, to a power to levy a charge the Commission will have to consider this as part of the assessment of the application for charity registration.

The Commission will need further information in this case so that we can assess whether such organisations are established for exclusively charitable purposes.

5.4 Contact info

In this section of the registration form, you must provide details of the main contact for the application, the main contact for the organisation going forward, and the public address of the organisation.

5.4.1 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.

The contact may be an organisation rather than an individual, for example, if you have a **corporate trustee** or are represented by an organisation such as a firm of solicitors or an umbrella body.

5.4.2 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 contact' button to provide that person's details. The system will automatically populate the form with the organisation's contact details. If the contact for the organisation is different from the contact for the application, you can enter the relevant contact details for the correct person in this section. The contact details provided here will appear on the public [register of charities](#) as the contact details for the organisation.

5.4.3 The organisation's public address

This information may be published to the online [register of charities](#). In most cases, this will be the address from which the organisation operates and will also be the contact address for the organisation. The purpose of the public address is to enable members of the public, other interested parties and the Commission to contact the charity so make sure that you enter the full address and postcode.

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.

If you have a website or social media profile, we would like to be able to include this on 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.

5.5 Trustee details

In this section of the registration form, you must provide details of all the current charity trustees of the organisation. 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 by making trustee checks, for example, against bankruptcy orders.

5.5.1 Number of trustees

You must state how many charity trustees the organisation currently has and the minimum number required as stated in the organisation's governing document.

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.

It is important that you check to make sure that the number of trustees on the application corresponds with any minimum or maximum number set out in your organisation's governing document. Failure to do so may constitute a breach of trust. If the governing document does not state a minimum number of trustees then you should enter the number '1' in answer to this question as that is the minimum required in law. It is best practice to have a minimum of three.

5.5.2 Details of charity trustees

To add details for each trustee, click on the 'Add a trustee' button on this page.

Details of **all trustees** must be entered. If the governing document of the organisation sets a minimum number of trustees we expect to see at least that number listed. Additionally, all trustees listed on the application must sign the trustee declaration.

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

- all current and previous names
- title
- date of birth
- home address and postcode
- telephone number
- whether the trustee is the chairperson of the organisation.

Additionally, you may choose to add some information such as the email address of the trustee or, in the 'suffix' box, details of honours or qualifications the individual would like to appear after their name, for example, BA or OBE. Note that we will not accept trustees providing the organisation's contact address as their home address. This information is not made public but is necessary to the Commission.

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. 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 a case-by-case basis.

Some people are disqualified by law from acting as a charity trustee. These disqualifications are set out in the Charities Act. For more information, refer to the Commission's guidance on [Waiving trustee disqualification](#). You should check that all of your trustees are eligible to act in that role prior to submitting your application for registration.

5.5.3 Trustee declaration

Once you have entered the details of each of the organisation's trustees, attach the organisation's completed and signed trustee declaration.

You must also check the box to confirm that all details provided in this section are correct.

5.6 Regulators

If you are registered with HMRC for charitable tax purposes, you will be required to provide your HMRC number. If your organisation is a company, you will be required to provide your company registration number and upload your certificate of incorporation at this section also.

5.7 Finance

In this section of the application you are required to provide details of the organisation's income, its bank details and how it raises its funds.

5.7.1 Income and bank details

You must enter the following:

- If your organisation has existed for more than one year:
 - the gross annual income from the last set of financial accounts
- If your organisation is newly established:
 - the estimated gross annual income and
 - year to date income.

When entering information on income insert numbers only leaving out any commas or spaces. Note that gross annual income includes income from all sources including income from non-charitable trading activities of subsidiary entities consolidated into group accounts.

Enter details of the organisation's main bank account including the sort code, account name and account number. The name on the account must be the same as the name of the charity. 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 only need to enter details for one account. 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*.

You must also upload a recent bank or building society account statement for the organisation dated in the last 3 months. You can choose to upload your organisation's latest accounts on this page, however, this is optional.

5.7.2 Funding

You must tell us the organisation's next **financial year end date** and provide some information on how your organisation raises, or intends to raise, funds.

5.8 Risks

In this section of the application you are required to provide details of risks that the trustees are aware of and how they are managed. This includes working with children and or vulnerable adults. The information provided is not made public but is important information for the Commission.

5.8.1 Managing risks

You must state whether the trustees, or anyone else, have identified any risks of possible detriment or harm that might result from the organisation's purposes or activities. If any risks are identified, explain who identified the risk, the nature of the risk, and what the organisation is doing, or plans to do, to minimise any detriment or harm.

5.8.2 Working with children and vulnerable adults

The trustees must read the guidance in this section about the safeguarding of children and vulnerable adults. You can read this guidance by clicking on the blue help button. A reference to "child" or "children" means a person who is younger than 18 years of age. Check the button to confirm that the trustees have read and understood the guidance.

You will have to declare whether your organisation works with children and/or vulnerable adults and, if so, whether the trustees are satisfied that they have the necessary protection policies, procedures and checks in place to do so.

The law surrounding the safeguarding of vulnerable groups is complex and it can be difficult for charities to understand how it applies to them. Requirements relating to individuals who work with children and vulnerable adults are established within safeguarding legislation for Northern Ireland. Obligations to safeguard children and young people and promote their welfare are also contained in international law. Trustees of charities that work with children or vulnerable adults are responsible for ensuring their organisation complies with the law.

Organisations that work with children or vulnerable adults must have the necessary protection policies and procedures in place. Charity trustees must also ensure that their staff and volunteers receive training and support in their use. Further information on AccessNI checks and

safeguarding standards is available from, the [Department of Health](#), [NIDirect](#) and [Volunteer Now](#).

5.9 Declaration and submitting your application

At the bottom of this page, you will see the application reference number that relates specifically to your application. You will need to provide this number if you are contacting us about your application.

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

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

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

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

If, when you click to submit, you have not entered all of the information required you will receive an error message and the system will guide you back to complete those sections where information is missing. In particular, the sections at the left hand side of the screen will have one of the following two symbols:

- ✓ This indicates that the section has been fully completed
- This indicates that the section has not been fully completed. You will need to return to this section to complete any outstanding questions to enable the application to be submitted.

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

- The contact for the application 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.
- The contact for the organisation will receive an email attaching a pdf record of the information provided in the application. If the contact for the organisation has any queries on the pdf record of the application, these should be raised with the Commission via the contact for the application.
- All named charity trustees who have supplied an email address as part of their trustee details will receive an email attaching a pdf record of the information provided in the application. If the trustees have any queries on the pdf record of the application, these should also be raised with the Commission via the contact for the application.

You will be asked to complete a short (10 minute) survey providing feedback on your experience of the registration application process. Your views are important to us in helping to improve the process for others and the views of applicants have already resulted in amendments to the system and additional guidance being produced.

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. If we receive a form that is not complete, we will contact you to provide the necessary further or additional information. This will delay the process of evaluating your application.

6.1 Internal process

Once we receive your completed application form, charity trustee declaration and any supporting documentation, we will assess your application. All applications are considered on a case-by-case basis.

We will apply the principles of charity law when assessing your application to make a decision as to whether your organisation meets the definition of a charity. 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 all of your purposes are **exclusively charitable** as set out in the Charities Act.

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

- with 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, 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 refuse your application and you will have to apply to register again.

For data protection reasons we will only correspond with the named contact on the application form unless that individual changes and the change is confirmed in writing.

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.

In some cases, organisations will be required to make changes to their governing document during or following the registration process. For example, an organisation might be required to update its purposes or may be given a best practice recommendation to add a dissolution clause to its governing document. Where this is the case, you may be referred to another process within the Commission, for example, a charitable company may be referred to our guidance on [Consents for charitable companies](#).

6.4 How long will the process take?

We aim to complete assessment of 60% of applications within five months of having received a completed application with all necessary supporting documentation. How quickly we can assess applications depends on a number of factors such as the quality of the application, the volume of applications we receive, the complexity of applications and whether we need to contact you to request further information.

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 or is not a charity 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 your legal obligations on where to display the fact that you are a registered charity, reporting to the Commission and where to find further information or guidance to help you manage your charity. The email also contains details on the appeal rights connected with charity registration being granted.

The charity trustees of a registered charity 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 refused 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.

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 (not essential, but may contain helpful information)	
4	Most recent annual report (not essential, but may contain helpful information)	
5	Bank statement from a UK bank/building society that is less than 3 months old, in the name of the organisation and in pdf format	
6	Details of the organisation's UK bank or building society account, sort code and account number	
7	Details of all charity trustees: current and previous names, contact details including home address, the date they were appointed trustee, and their date of birth	
8	Nominated contact for the application and for the organisation: 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	
12	Your registered company number, if you are a registered company	
13	Your certificate of incorporation (if you are a registered company)	
14	Public benefit statement prepared using the public benefit and purposes toolkit	
15	List of organisational policies to identify those which may be relevant for registration, for example, working with children 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: Charity Trustee Declaration

Organisation name* (as it appears in your governing document) **Number of charity trustees**

*Mandatory

**Complete additional declarations if you have more than 6 trustees

Trustee 1

Name: _____

Signature: _____

Date: _____

Trustee 2

Name: _____

Signature: _____

Date: _____

Trustee 3

Name: _____

Signature: _____

Date: _____

Trustee 4

Name: _____

Signature: _____

Date: _____

Trustee 5

Name: _____

Signature: _____

Date: _____

Trustee 6**

Name: _____

Signature: _____

Date: _____

Working with children and/or vulnerable adults

Tick this box if your organisation works with children and/or vulnerable adults and you declare that you have:

- read and understood the guidance on Access NI checks
- carried out all trustees eligibility check the law requires and on the basis of those checks are satisfied that the people acting as trustees are both eligible and suitable as required.

Corporate trusteeship

Tick this box if your organisation has a corporate trustee (a corporation which has been appointed to act as a trustee of a charity and its directors (or appointed director) are making this declaration to act as trustees of this charity.

Your eligibility and responsibilities as a charity trustee

Each person signing above declares that he/she is:

- willing to act as a charity trustee and is fully aware of the organisation's purposes as set out in the governing document.
- 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. These disqualifications 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 or has made an arrangement with creditors
 - has previously been removed as a trustee by the Commission or by the courts
 - is subject to disqualification under company legislation.
- not disqualified and/or barred from acting as a trustee of this particular charity under the provisions of the Safeguarding Vulnerable Groups (Northern Ireland) Order 2007(as amended by the Protection of Freedoms Act 2012) which deal with people who are working in a regulated and/or controlled activity.

You also jointly and individually declare that:

- 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
- the information contained on the application form and this charity trustee declaration form is true, complete and correct
- you 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
- you have read and understood the Commission's *The public benefit requirement: statutory guidance*
- you are aware of your responsibilities as charity trustees and have read the Commission's guidance *Running your charity: support for charity trustees on key aspects of running a charity effectively*.

Private benefit

If your organisation pays (or will pay) any charity trustee for being a trustee or any charity trustee or person connected to them for providing goods and services, you declare that you are satisfied this will:

- be lawful and properly authorised
- be in the organisation's best interests
- directly contribute to or help the organisation in achieving its purposes (or be a necessary by-product of carrying out its purposes).

Appendix 3: Glossary

Term	Definition
Activities	We use this term when talking about what organisations do in order to carry out their purposes.
Approved governing document	Is a governing document, which must be agreed with a parent or sponsoring body (often an umbrella body) and approved by the Commission as one that is suitable for registration.
Beneficiaries	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.
Branch	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.
Charitable company	This is a charity which is formed and registered under the Companies Act 2006 or a charity which was already established under previous companies legislation. It is registered with Companies House. Its governing document is its articles of association and it has its own legal identity. It must be established for exclusively charitable purposes.
Charitable purpose	<p>This is defined by section 2 of the Charities Act (Northern Ireland) 2008 as one that:</p> <ul style="list-style-type: none"> • falls under one or more of the list of 12 descriptions of purposes set out in section 2(2) of the Charities Act and • is for the public benefit. <p>To be a charity, an organisation must have purposes which are exclusively charitable in law.</p>
Charities Act (Northern Ireland) 2008	<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>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 www.legislation.gov.uk</p> <p>Not all of the sections of the Charities Act are in operation yet. Details of those sections that are in operation are</p>

Term	Definition
Charity trustees	<p>available on the Commission’s website www.charitycommissionni.org.uk</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"> • 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 an arrangement with creditors • has previously been removed as a trustee by the Commission or by the courts • is subject to disqualification under company legislation.
Commercial organisation	<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>
Community Amateur Sports Club (CASC)	<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"> • be open to the whole community • be organised on an amateur basis • have as its main purpose providing facilities for, and promoting participation in, one or more eligible sports • meet the location requirement and • meet the management condition. <p>If a club registers as a CASC, it is not eligible to apply for registration as a charity.</p>
Community Interest	<p>A Community Interest Company (CIC) is a limited company, with special additional features, created for the use of people</p>

Term	Definition
Company (CIC)	who want to conduct a business or other activity for community benefit, and not purely for private advantage.
Control and direction	<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"> • setting the strategic direction to guide the organisation in its future endeavours • developing the organisation’s internal and external policies • ensuring the efficient use of the organisation’s resources which can include capital, equipment, land, machinery and people • monitoring the success of the organisation’s activities and programmes • ensuring the operation of the organisation is in keeping with its purposes and values • ensuring effective communication between members and the organisation’s stakeholders • ensuring compliance with all relevant law.
Co-operative society	These are societies which are run by and for the benefit of their members, not for the benefit of the public.
Corporate trustee	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.
Deemed list	This is a list of organisations recognised by Her Majesty’s Revenue and Customs (HMRC) for charitable tax purposes as at 18 August 2013 and, as a consequence of this, are treated as if they are charities in law. This deemed list can be viewed on our website www.charitycommissionni.org.uk
Established	Founded, instituted, built or brought into being on a firm or stable basis.
Exclusively charitable	<p>To be a charity, an organisation must have purposes which are exclusively charitable in law. That means that each purpose must:</p> <ul style="list-style-type: none"> • fall under one or more of the 12 descriptions of purposes set out in section 2(2) of the Charities Act and • be for the public benefit.

Term	Definition
	<p>Even if all but 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. Further information can be found in the Commission's Public benefit requirement statutory guidance.</p>
<p>Financial year end-date</p>	<p>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.</p>
<p>Governed by the law of Northern Ireland</p>	<p>Indicators that your organisation is governed by the law of Northern Ireland include:</p> <ul style="list-style-type: none"> • it is a company registered in Northern Ireland or • its 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.
<p>Governing document</p>	<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>
<p>Gross annual income</p>	<p>Gross annual income differs from total incoming resources / total receipts in a charity's accounts.</p> <p>For accounts prepared on a receipts and payments basis gross income is simply the total receipts recorded excluding the receipt of any endowment loans and proceeds from sale of investments or fixed assets.</p> <p>For accounts prepared on an accruals basis the charity's gross income should be calculated as:</p> <ul style="list-style-type: none"> • the total incoming resources as shown in the Statement of Financial Activities (SoFA) (prepared in accordance with the Statement of Recommended Practice, SORP) for all funds but excluding the receipt of endowment • including any amount transferred to income funds during the year from endowment funds in order to be available for expenditure.

Term	Definition
Helper groups	<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 www.charitycommissionni.org.uk</p>
Incidental benefit	<p>This is something that happens or is likely to happen in an unplanned conjunction with something else.</p> <p>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, i.e. it directly contributes towards achieving the charity's purposes and/or it is a necessary result or by-product of carrying out those purposes. An example of a private benefit that is incidental is 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> <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>
Non-deemed	<p>The Commission requires all those charitable organisations which were not registered with HMRC for charitable tax status at 18 August 2013 and have not already sought to register to provide the Commission with their details on an expression of intent form. These details will then be added to the Commission's combined list and organisations will be called forward in tranches in date order received, that is, on a first come first served basis.</p>
Objects	<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 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</p>

Term	Definition
	to do something which the law does not recognise as charitable the organisation is not a charity and could not be registered with us.
Objects clause	An organisation's purposes are usually expressed in the 'objects clause' of its governing document.
Portable document format (Pdf)	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.
Private benefit	<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 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>
Public benefit requirement	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 Public benefit requirement statutory guidance.
Social enterprise	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.
Special circumstances	Examples of special circumstances include where the Commission has agreed to assess large numbers of similar organisations working to an approved governing document as part of a grouped registration. The Commission may also identify special circumstances as to why an 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 deemed or on the register of charities.
Trading arm	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.

Term	Definition
	<p>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>
<p>Trust corporation</p>	<p>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.</p>
<p>Trustee declaration</p>	<p>A form that should be signed by every charity trustee on their appointment confirming that they are eligible to be a charity trustee and that they understand their legal duties and responsibilities as a charity trustee. A trustee declaration must be submitted on behalf of and signed by all charity trustees when registering as a charity with the Commission.</p>
<p>Undischarged bankrupt</p>	<p>This is someone who has been declared bankrupt, and is not yet discharged from bankruptcy.</p>
<p>W3C Standards</p>	<p>W3C accessibility standards consist of a set of guidelines for making content accessible especially to those web users who have a disability. This standard is recognised internationally.</p>

Useful contacts

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

Charities Regulatory
Authority (CRA) Ireland

Charities Regulatory Authority
3 George's Dock
IFSC
Dublin 1
D01 X5X0

Telephone: +353 (0)1 633 1500

Website: www.charitiesregulatoryauthority.ie

Charity Commission for
England and Wales (CCEW)

PO Box 211
Bootle
L20 7VX

Telephone: 0300 066 9197

Website:

www.gov.uk/government/organisations/charity-commission

Companies House

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

Telephone: 0303 1234 500

Website: www.companieshouse.gov.uk

Department for the
Economy

Department for the Economy
Adelaide House
39-49 Adelaide Street
Belfast
BT2 8FD

Telephone: 028 9025 7777

Website: www.economy-ni.gov.uk

Department for
Communities

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

Telephone: 028 9082 9000

Website: www.communities-ni.gov.uk

Equality Commission for
Northern Ireland

Equality House
7-9 Shaftesbury Square
Belfast
BT2 7DP

Telephone: 028 9050 0600

Website: www.equalityni.org

HM Revenue and Customs
(HMRC)

HM Revenue & Customs
Charities, Savings and International 2
HM Revenue and Customs
BX9 1BU
United Kingdom

Telephone: 0300 123 1073

Website: 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

Northern Ireland Council
for Voluntary Action

61 Duncairn Gardens
Belfast
BT15 2GB

Telephone: 028 9087 7777

Website: www.nicva.org

Useful supporting documents

Registration support page – Commission’s website

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

Equality guidance for charities in Northern Ireland

Community Amateur Sports Clubs: HMRC Guidance notes

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

Freedom of information and data protection

Data Protection

The Charity Commission for Northern Ireland is responsible for registering, regulating and reporting on the charity sector in Northern Ireland. As the charity regulator, we are lawfully required to collect and process personal data in order to achieve our statutory objectives, functions and general duties.

Any personal data you give us will be held securely and in accordance with data protection rules and principles. Your personal details will be treated as private and confidential, and will only be retained for as long as is necessary in line with our [retention policy](#). The information will be safeguarded and will not be disclosed to anyone not connected to the Charity Commission for Northern Ireland unless:

- you have agreed to its release,
- the Commission is legally bound to disclose the information
- the Commission regards disclosure as necessary in order to properly carry out its statutory functions

The Commission may also disclose information or personal data to other relevant public authorities where it is lawful to do so and where, for the purposes of national security, law enforcement, or other issues of overriding public interest, such disclosure is necessary.

We will ensure that any disclosure made for this purpose is lawful, fair, considers your right to privacy and is made only to serve the Commission's statutory objectives as a regulator.

When you provide the Charity Commission with information used to carry out its functions, you are obliged to comply with section 25 of the *Charities Act (Northern Ireland) 2008* which means that it is an offence to provide information which is false or misleading. In respect of your personal data we expect any data which you give us to be truthful, accurate and up-to-date.

For further information, you may wish to read the Commission's [Privacy notice](#) which details what to expect when the Commission collects and processes personal information, including your rights in relation to that processing if we hold your information.

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 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



Email: admin@charitycommissionni.org.uk

Tel: 028 3832 0220

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TextPhone: 028 3834 7639

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