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Making administrative changes to a charity

Guidance for charity trustees on making changes to your governing document to keep your charity effective.



If you need any help to access this guide please email admin@charitycommissionni.org.uk and tell us what format you need so we can consider how to help you.

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Section 1: Overview

The Charity Commission for Northern Ireland ('the Commission') recognises the important social and economic value that charities bring to their communities. To ensure that charities are effective organisations it is vital that they adapt to meet the changing needs of their beneficiaries and continue to provide public benefit. **Charity trustees** have a duty to regularly review their **governing document** to ensure that it meets the needs of the organisation and does not prevent the charity from operating effectively and efficiently.

This guidance concerns administrative changes to a charity's governing document. These are changes to the running of the charity, for example the notice period required for meetings, requirements of membership, changing the charity's name, appointing or removing trustees or vesting or transferring property.

Some charities may already have the power within their governing document to make administrative changes. Charities that do not have this power in their governing document may be able to use provisions set out in the **Charities Act (Northern Ireland) 2008** ('the Charities Act'). Further information can be found in our [New powers for unincorporated organisations](#) guidance.

All **Charitable companies** can amend their governing document using powers set out in section 21 of the Companies Act 2006. However, there are certain administrative changes, which require approval from the Commission. These are called regulated alterations and are any change:

- to the statement of the objects (purposes) of the charity
- to what happens to the charity's property on winding up
- which authorises the charity's funds or property to be used to benefit the directors or members, or organisations connected with them.

Further information can be found in the [Consents for charitable companies'](#) guidance.

For guidance on changing charitable purposes or transferring a charitable gift please refer to the Commission's [Requesting a scheme](#) guidance, available on our website www.charitycommissionni.org.uk.

Section 2: About this guidance

If your charity needs to make administrative changes but does not have the powers within your governing document or cannot use other provisions from either the Charities Act or the Companies Act you will need to apply to the Commission to request a scheme. A scheme is essentially an amendment to the governing document of a charity. An administrative scheme enables changes to be made to the governing document which affect the operation of a charity. This guidance provides information on when and how to request a scheme from the Commission.

2.1 What does this guidance cover?

Sometimes charities need to adapt the way they operate to reflect changes in society and the context in which they work. However, it can harm a charity if changes are made that are not made correctly and are therefore legally invalid, or do not have the required effect. Charity trustees may be held personally responsible for any liabilities incurred by the charity through changes which are not legally valid. This guidance is designed to help charity trustees identify the most appropriate way to make changes which they believe are needed to enable the charity to operate effectively and for the public benefit. The guidance has four main sections to help charity trustees to understand the process for requesting and making an administrative scheme:

[Section 3](#): Making administrative changes without a scheme.

[Section 4](#): When is an administrative scheme appropriate?

[Section 5](#): Requesting a scheme.

[Section 6](#): How a scheme is developed.

2.2 What does this guidance not cover?

The Commission is not in a position to give informal advice or reassurances on specific changes or amendments. You should not rely on this guidance to provide a full description of legal matters affecting your charity. Nor can the guidance replace advice from a charity's own professional advisers. Charities may also be subject to other legislation or regulation. For example, **Charitable companies** also have to be mindful of the requirements of company law. More information on this can be accessed from [Companies House](#).

Some charities may request changes which involve altering a provision in their governing document which was made by an Act of parliament. While the Commission may be able to prepare a scheme under section 32 of the Charities Act. These changes must be approved through an order from the Department for Communities.

2.3 Will the Commission publish its decisions?

The Commission's approach to publishing decisions is set out in the *Publishing our decisions policy*. In accordance with this policy we usually publish our intention to make a scheme as well as the final scheme unless, in any individual case, we decide that there is a clear reason why we should not publish. In making this decision a number of factors are considered including the potential negative or positive impact on public trust and confidence in the charity, or the charity sector.

2.4 Who does this guidance apply to?

This guidance is aimed at charity trustees, members of management committees, directors of charitable companies or someone acting on behalf of a charity, for example, a solicitor, accountant, agent or adviser. It applies to all types of charity, such as companies, **trusts**, unincorporated charities or associations, where they do not have the powers in their own governing document to make changes or cannot use provisions in the Charities Act.

2.5 What are legal requirements and best practice?

In this guidance, where we use the word 'must' we are referring to a specific legal or regulatory requirement. We use the word 'should' for what we regard as best practice, but where there is no specific legal requirement. Charity trustees should follow the good practice guidance unless there is a good reason not to.

2.6 Where can you find definitions of key terms?

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

2.7 Charity legislation

References in this document to 'the Charities Act' are to the Charities Act (Northern Ireland) 2008 as amended by the Charities Act (Northern Ireland) 2013.

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

Section 3: Making administrative changes without a scheme

Charity trustees do not always need an administrative scheme to make changes to how they run their charity. Sometimes the charity will either have the power to make these changes within its governing document or it can rely on powers available through another piece of legislation.

3.1 Where there is an existing power of amendment clause

A scheme is not required where a charity's governing document already has an explicit **amendment clause** or other **power of amendment** giving it the ability to make changes. The charity trustees must ensure that the changes they intend to make are allowed by the power in the amendment clause and they must check if the clause requires them to seek approval for the change from the Commission.

3.2 Where other statutory powers are available

If a charity does not have the power within its governing document to make changes it may be able to use powers set out in the Charities Act. The following powers are specifically for **unincorporated charities**, organisations which are not a company or other corporate body, and can be found in sections 123 to 130 of the Charities Act. These powers may be used to:

- transfer all property to another charity
- transfer permanent endowment and unrestricted property
- replace the purposes of the charity
- modify administrative powers or procedures
- spend a permanent endowment fund given for a particular purpose
- spend permanent endowment funds given for a particular purpose in large charities
- spend permanent endowment funds subject to special trusts.

The Commission's [New powers for unincorporated charities](#) guidance sets out the conditions that need to be met and procedures to be followed by charities wishing to use these statutory powers.

3.3 When the Commission will not make a scheme

The Commission will not make a scheme where there is an existing power of amendment in a charity's governing document. For example

A charity has the power in its governing document to amend its professional charging clause. The charity trustees have agreed on a change to the provision but would prefer the Commission to give its approval to the change by making it a part of an administrative scheme.

The Commission does not give comfort orders and will not consider any application where the charity trustees already have an existing power to change their governing document. In this case it is for the charity trustees to administer their charity in accordance with the duties and obligations of trusteeship.

Below are other circumstances in which the Commission will not make a scheme.

3.3.1 Where there are doubts about the charity's existing trusts

A charity's trusts are statements within its governing document which set out its purposes and how it is to be operated. Before the Commission can agree to a change in existing trusts, we must first be clear what they are. Where existing trusts are not clear, for example, they are not written down, enough evidence of what they are must be provided before the Commission can decide whether or not to agree to the proposed change.

3.3.2 Where there is a dispute over the terms or the existence of the trust

It must be made clear what a charity's existing trusts are, either by providing a copy or sufficiently evidencing them. The Commission cannot develop a scheme to resolve any disputes over the terms of the trust (such as ownership of property) or whether a trust actually exists. Where there is a dispute over the terms or the existence of the trust the charity should take independent legal advice with a view to seeking a decision from the court. Unlike in other circumstances the charity does not need the Commission's consent to go to court on this matter as it is not regarded as 'charity proceedings' under section 54 of the Charities Act.

3.3.3 Where there is a dispute over property

The power given to the Commission by the Charities Act to make a scheme explicitly excludes a scheme being used to resolve any dispute over property.

3.3.4 Where there is contention or a legal/factual issue

If a particular case is contentious, or if there are special legal/factual issues which would be best decided on by the Court, the Commission has no jurisdiction to act and will not make a scheme. This will be considered on a case by case basis.

Section 4: When is an administrative scheme appropriate?

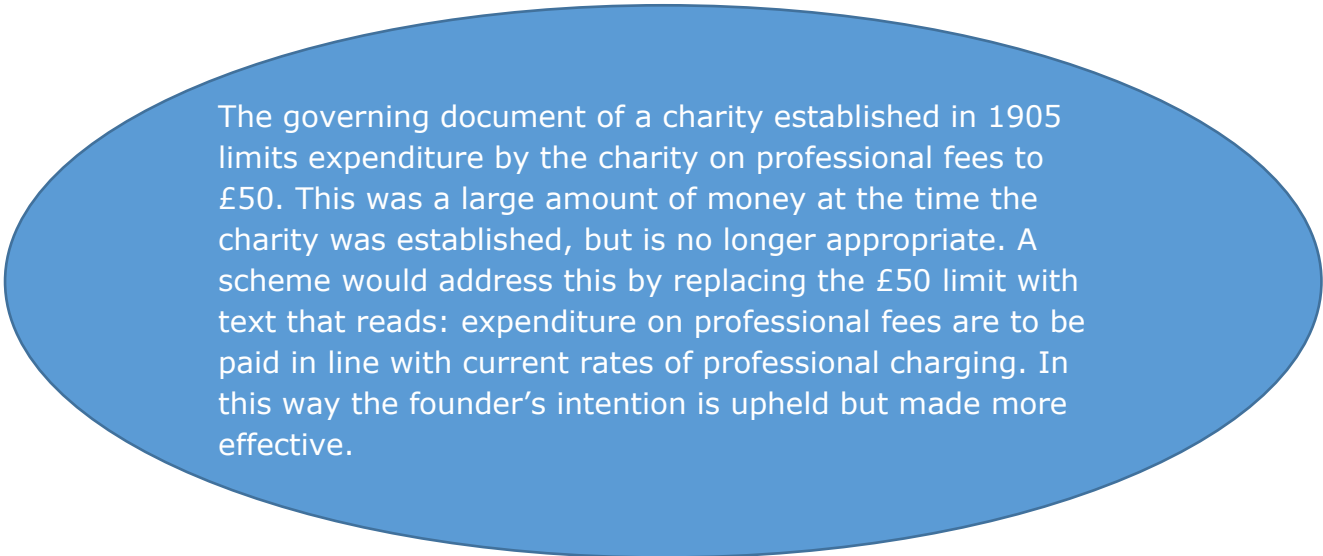
With very few exceptions, the Commission can only make a scheme where charity trustees ask it to. There is no limit on the value of a charitable trust or the income of any organisation seeking a scheme.

The Commission will only consider an application for an administrative scheme where the charity trustees cannot rely on any existing **power of amendment** in the charity's governing document or under the Charities Act. Without these mechanisms, it is likely that a scheme would need to be created to make administrative changes. In other words, the Commission will use its power to make administrative schemes sparingly and only as is necessary.

In agreeing a scheme, we will apply a similar principle to that of **cy-près**. We will take account of the **spirit** or underlying intention of the existing trusts alongside the current social and economic circumstances. We must also be satisfied that the changes are practical and in the interests of the charity.

A scheme may be made where the current rules and regulations of a charity no longer carry into effect the views and wishes of the original founder(s). The Commission will take into account what change in circumstances has arisen and what changes are strictly necessary to bring the intentions of the founder(s) into effect.

For example:



The governing document of a charity established in 1905 limits expenditure by the charity on professional fees to £50. This was a large amount of money at the time the charity was established, but is no longer appropriate. A scheme would address this by replacing the £50 limit with text that reads: expenditure on professional fees are to be paid in line with current rates of professional charging. In this way the founder's intention is upheld but made more effective.

Common examples of administrative changes to a governing document requiring a **scheme** include but are not limited to:

- removing the limitation on the lifetime of a trust
- applying increased income or rents of an estate
- enabling charities to make payments to charity trustees by removing the prohibition in its governing document
- extending the power of investment
- amending a charging clause
- increasing the remuneration of a charity trustee.

4.1 What is our approach to risk when considering a scheme?

The Commission adopts a risk based approach when making decisions on whether or not to grant an administrative scheme. This means that we consider a range of factors when assessing the information provided by the charity and identifying any further information we might require.

The factors we consider may include, but are not limited to:

- the size of the charity
- the profile of the charity
- public interest in the organisation
- whether the case is likely to set a precedent.

Section 5: Requesting a scheme

5.1 How to request a scheme

The Commission has developed an [Application form to request a scheme](#). The form is designed to gather the information the Commission needs to process the application. It asks, for example, what amendments are required, why they are needed, and whether the application involves any other charities. The form also asks the charity trustees to explain why a scheme is necessary and for evidence to support the proposed action. Charity trustees will also be asked to attach all the required information, for example:

- a copy of the Will, if the charity is founded on a bequest, or
- a copy of the Deed of Trust, Constitution, or other governing instrument
- a written statement from the charity trustees giving details of the charity's history and method of operation
- any previous schemes.

5.2 What to consider in advance

Before deciding to make a scheme the Commission must be satisfied that the proposed change is practical and that it is prudent for the charity to make this change. The Commission must also take into account the wishes of the person/people who set up the charity as these can give an insight into what they hoped the charity would achieve. The Commission must also consider how circumstances have changed since the charity was first established and whether they inhibit the charity from carrying out these original intentions.

The checklist on the next page is designed to assist charity trustees to consider these important factors before submitting a request for an administrative scheme.

Checklist: Question to consider

Questions to consider		Yes	No
1	Does the governing document give the charity the power to make the change?		
2	Is there evidence that the proposed change is in the best interests of the charity?		
3	Is the proposed change in keeping with the original spirit and intention of the charity's founder(s)?		
4	Have the current social and economic circumstances changed?		
5	Has there been a change of circumstances which has made the request for this scheme necessary?		
6	Is there likely to be a financial cost to the charity and, if so, is it in the charity's best interests?		
7	Has the charity consulted with people who might be affected by the change?		
8	Are there likely to be objections to the proposed scheme?		
9	Does the proposed change impact the geographical area concerned?		
10	Have you included all relevant information requested in the form?		

The Commission will decide on the terms of the scheme in consultation with the charity trustees and, where appropriate, other people who may be affected by it.

5.3 What process should you follow?

The diagram below sets out the steps the charity trustees must follow.



Consultation

Before we make a decision as to whether a scheme should be made, we will usually expect the charity trustees to have carried out a genuine and appropriate consultation exercise. The consultation should take into account the views of the charity's stakeholders about the proposals and properly inform their own decision as to whether a scheme is required. This should be completed **before** an application is submitted to the Commission, as it will inform our approach.

The Commission's policy is that consultation should be carried out in all but exceptional cases. Although it is not a legal requirement, it is part of our usual scheme making process and helps to ensure that the charity trustees have properly established the case for making the changes in the interests of the charity. It will also show that the criteria have been met before the Commission commits resources to processing the application.

Only where the changes are so minor, or the particular circumstances of the case are such that consultation is clearly unnecessary, will we consider a scheme application without any consultation having taken place.

The Commission may agree that consultation is unnecessary where:

- there are no surviving members of the charity's **beneficiary class**
- a very outdated clause is to be replaced, such as one referring to a now-defunct office or geographical area, or
- changes are being made only in order to comply with legislation, for example, equality legislation.

What will be sufficient will vary from case to case but it must be proportionate to:

- the size of the charity
- the scale and impact of the administrative change proposed
- the level of anticipated public interest
- whether the change is likely to be contentious.

Where there are easily identifiable beneficiaries they should be consulted if the proposed change will have a meaningful impact upon them. Some examples are provided below:

Example A

Charity 'A' is based in Northern Ireland but its purpose is to help children in orphanages abroad. The local membership have been consulted but the changes will impact upon the beneficiaries. It would clearly be disproportionate to require a consultation exercise with vulnerable children in other countries.

Example B

Charity 'B' administers a trust arising from a will which specifies ten charitable organisations to receive an annual sum based on the charity's excess income. The charity trustees seek a scheme altering the charity trustee remuneration clause in the governing document. This change has an indirect impact on the beneficiaries as it may reduce the sum they can receive in a year. As the ten organisations which benefit are easily identifiable to the charity trustees, it will be proportionate for them to be consulted.

It is for the charity trustees to decide what form the consultation should take and this will vary depending on the changes being proposed. As there is no legal requirement to carry out a consultation exercise, we do not prescribe any particular format. Instead, charity trustees should decide what a proportionate form of consultation would be.

Where the changes are minor, for example an uncontroversial change of name or a straightforward extension of the beneficiary class, the charity

trustees could carry out a very basic level of consultation. Where the proposed changes are more significant, for example the change of use of a charity's property, the Commission would expect the consultation to be more vigorous.

Examples may include the following:

- writing to affected stakeholders and seeking letters of support/agreement
- publication of proposals on appropriate websites and in local media (which should explain clearly what is proposed)
- open days and exhibitions
- public meetings (open and accessible to the general public)
- meetings with staff and volunteers and any beneficiaries who would be directly affected by the proposals – such as the residents of almshouses, church members or users of the village hall
- meetings (or focus groups) with user and other interest groups
- meetings (or focus groups) with people who have particular needs, such as people with disabilities and people from minority ethnic groups
- questionnaire based surveys (postal, face to face or online)
- local parish referenda
- formal written consultation exercises.

However the consultation is carried out, it should be clear that this is being carried out on behalf of the charity. For instance, where a Local Authority is the charity trustee of a recreation ground, it would not be sufficient for the Local Authority to present the results of a consultation it carried out in its role of Local Authority rather than as charity trustee of the charity.

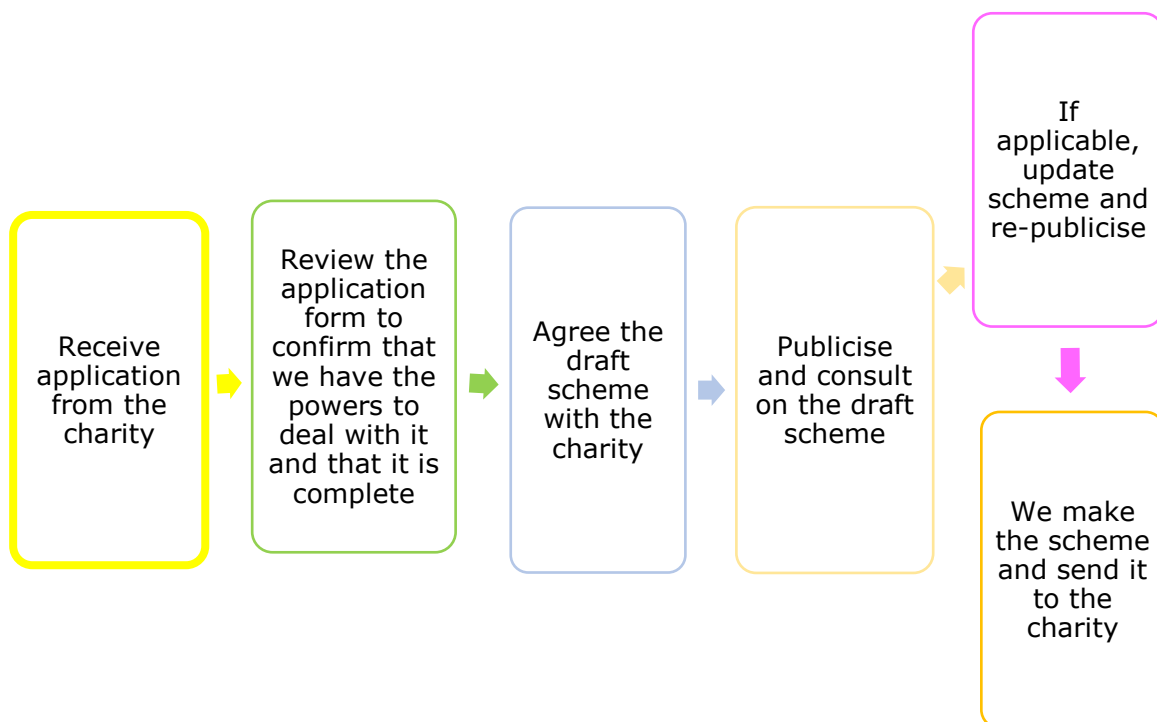
We will ask charity trustees to give details of the consultation carried out and any responses to it, including an explanation of how this informed their decision-making and details of any potential opposition to the scheme or controversy about it. Where opposition or controversy is identified, the Commission will expect to see details of any steps taken by the charity trustees to address this where possible. The Commission will take this information into account when deciding whether a Scheme should be made.

Section 6: How a scheme is developed

Every application to the Commission for a scheme is unique to that charity. The process by which a scheme is made can be complex, however the key steps are similar in all cases.

6.1 What are the key steps?

The key steps in making a scheme are set out in the diagram below:

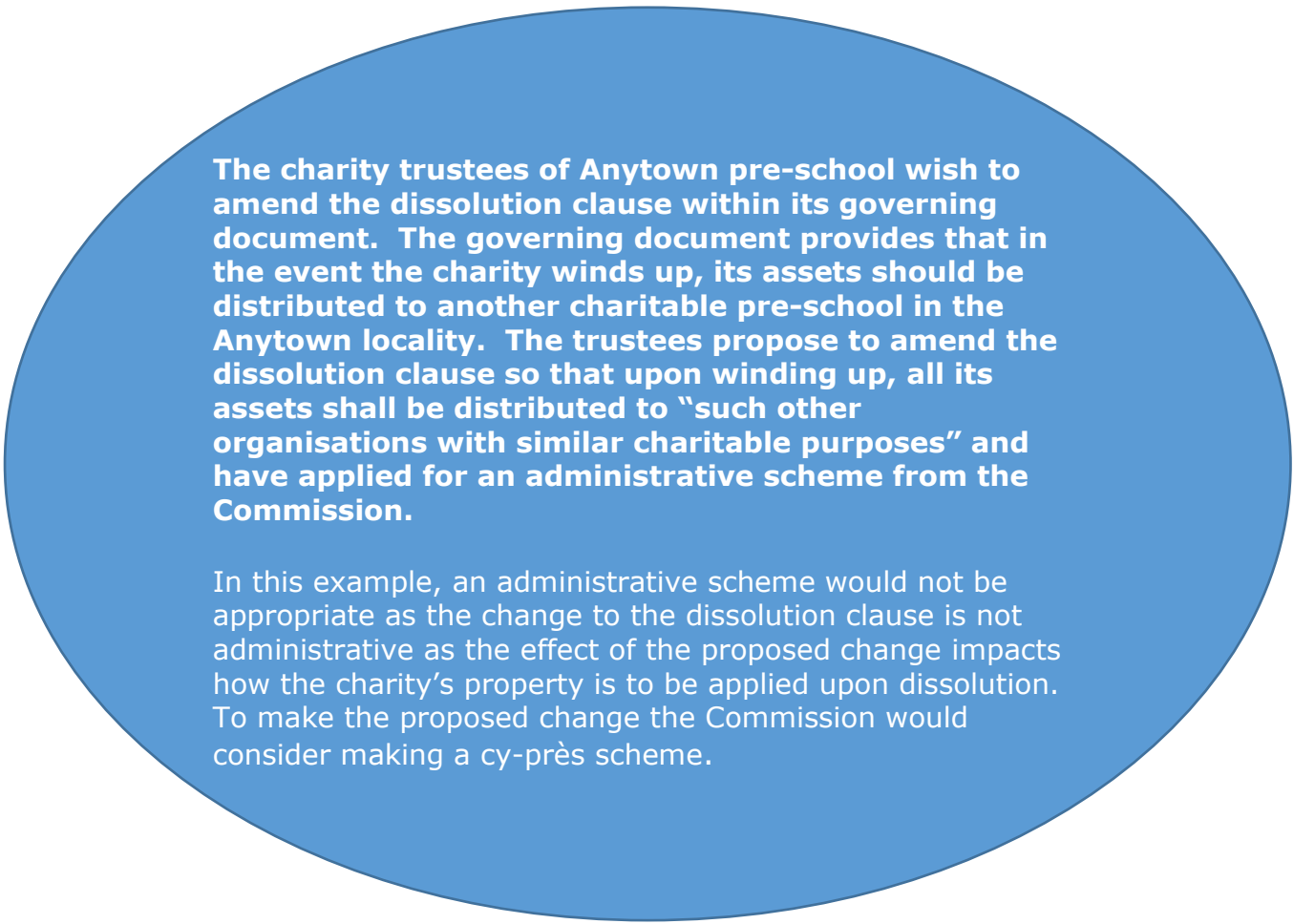


6.2 What are the possible outcomes of an application for a scheme?

We can make a scheme where we receive the necessary evidence, the application form has been correctly completed and we have the power to process it. Where the application reveals that either the applicant is not eligible or a different type of consent is required, we will inform the charity trustees, explaining why an administrative scheme is not suitable, and pointing them in the direction they need to follow. See the examples below:

The trustees of a charity want to change the number of trustees which make a quorum from 5 to 3 and they apply for a scheme to make the change to their governing document.

The Commission in this instance would not make an administrative scheme as the trustees can utilise the powers under s127 of the 2008 Act and make the change. If however, there was a clause contained within the charity's governing document which prohibited any changes to the governing document, then the trustees should apply to the Commission for an administrative scheme to remove the prohibition.



The charity trustees of Anytown pre-school wish to amend the dissolution clause within its governing document. The governing document provides that in the event the charity winds up, its assets should be distributed to another charitable pre-school in the Anytown locality. The trustees propose to amend the dissolution clause so that upon winding up, all its assets shall be distributed to “such other organisations with similar charitable purposes” and have applied for an administrative scheme from the Commission.

In this example, an administrative scheme would not be appropriate as the change to the dissolution clause is not administrative as the effect of the proposed change impacts how the charity’s property is to be applied upon dissolution. To make the proposed change the Commission would consider making a cy-près scheme.

6.3 What about objections to the proposed scheme?

The draft scheme may be published on the Commission’s website and we may also require that a notice about the scheme is published, for example in a newspaper, website, local hall or community centre.

An objection to a proposed scheme can be made at any time during the publication period. Objections received after this time will not be considered except in **exceptional circumstances**. An objection must be received by the Commission in writing and include:

- the objector’s name and address
- the nature of their interest in the charity (if any)
- the nature of their objection and the reasons for it.

In some cases, objections will bring new information to light, for example, matters that may affect the charity’s beneficiaries or be of interest to the

public. We will consult with the charity trustees on any objections we receive.

The publication of a draft scheme and the invitation to comment does not provide a forum for making a complaint about a charity. Any communication should only refer to the proposed scheme.

Ultimately, a decision will be taken based on the information provided by both the applicant and any objectors. If the proposed scheme is amended, we will republish the amended scheme for comment on our website and may require the charity to give additional public notice. Once authorised, a scheme can only be reviewed on application to the Court of Appeal.

6.4 What are the costs involved with making a scheme?

The Commission does not charge a fee for making a scheme. However, other costs may be incurred such as:

- any professional advice the charity trustees receive
- the cost of publishing notices (if necessary)
- land valuation services
- the charity's staff time
- making copies of the scheme to give to each charity trustee.

The Commission may recover costs, for example land valuation fees, if incurred. These costs will be recouped from the fund in question.

6.5 How long will the process take?

The length of time it takes to make a scheme varies as each case is unique. The timescale will depend on a number of factors including, but not limited to:

- how complicated the scheme is
- liaison with independent advisers
- whether public notice is required
- whether any objections are received
- consultation with the charity trustees.

We normally aim to complete a scheme within six - nine months. The timescale depends on us receiving a fully completed application form, with all necessary evidence and the complexity of the issues and the scheme. We will keep you informed at all stages of the process.

Any scheme made either by the Court or the Commission may be altered in the future if a further change in circumstances requires it.

Appendix 1: Glossary of terms

Term	Definition
Amendment Clause	This clause in a governing document outlines how certain changes can be made to the document and procedures of the charity.
Beneficiary class	A beneficiary class is a group of individuals, of a particular description whom a charitable purpose primarily benefits. For example, a beneficiary class could consist of all individuals located in a particular city or county.
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.
Charities Act (Northern Ireland) 2008	The Charities Act (Northern Ireland) 2008 is the main piece of legislation establishing the Charity Commission for Northern Ireland and setting out its functions and powers. 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 Not all of the sections of the Charities Act are in force yet. Details of the sections that are in force are available on the Commission's website www.charitycommissionni.org.uk

Appendix 1: Glossary of terms

Term	Definition
Charity trustees	These are the people who are legally responsible for the control and management of the administration of a 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. 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: • 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 charity trustee by the Commission or by the Courts • is subject to disqualification under company legislation.
Cy-près	Cy-près is a term drawn from Norman French and means "as near as possible." Cy-près is used in charity law because sometimes the circumstances of charities change so that it is impossible or impracticable for their original purposes to be met. A cy-près scheme is the legal document which provides for the transfer of an asset intended for one charitable object to another. Section 26 of the Charities Act (Northern Ireland) 2008 sets out the circumstances in which the purposes of a charitable gift can be altered so that it may be applied cy-près.
Dissolution Clause	A section of a governing document which outlines what must be done if the charity is to close and how it will discharge its liabilities and distribute its assets.
Exceptional circumstances	This might include challenges relating to accessibility, unforeseen major postal disruption, religious holidays, ill health or bereavement.

Appendix 1: Glossary of terms

Term	Definition
Governing document	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.
Power of Amendment	A power of amendment is a clause within a charity's governing document which enables charity trustees to make certain changes to their governing document, without the Commission's consent. Where an unincorporated association does not have an explicit power of amendment, the charity trustees may amend their governing document by either applying to the Commission for a scheme or by using the statutory powers contained within sections 126 – 127 of the Charities Act (NI) 2008 (as amended). Charitable companies frequently do not have an explicit power of amendment in their governing document. However under company law the members of a charitable company may alter their articles of association, unless the changes relate to their objects, dissolution provisions and trustee benefit provisions. These changes are defined as 'regulated alterations' which require the Commission's prior consent.
Property	This can refer to cash, investments, stocks and shares as well as buildings and land.

Appendix 1: Glossary of terms

Term	Definition
Public notice	We may ask you to give public notice when there are matters which may have a detrimental effect on people with a clear interest in your charity such as beneficiaries, original donors and their descendants, other charities or sector representatives, local authorities, those owed money by the charity, donors and employees. Circumstances where we may require public notice include but are not limited to where: • the charity has been recently founded • large amounts of permanent endowment funds will be expended and the charity trustees have provided no evidence that they have consulted with interested parties • we are aware the proposal has created a lot of public interest. Public notice could take the form of, for example, a newspaper advertisement or notice on a bulletin board or website. The type of notice required will be determined by the Commission at the time of request.
Purposes	The purposes of a charity will usually be defined by what its governing document says that it is set up to do. According to the Charities Act, all the organisation's purposes must: • fall under one or more of the list of 12 descriptions of charitable purposes in the Charities Act, and • be for the public benefit.
Scheme	A legal document that changes, replaces or extends the trusts of a charity. It may be a fully regulating scheme, covering all aspects of a charity's administration and purposes and replacing the previous governing document, or it may be a scheme that adds to or alters some part of the governing document.
Spirit	This relates to the context in which the original gift was to be applied; what were the intentions of the donors / founders in the context of the social and economic circumstances prevailing at the time?
Trust	A charitable trust is where property is held by charity trustees for the benefit of the public or a section of the public.

Appendix 1: Glossary of terms

Term	Definition
Undischarged bankrupt	This is someone who has been declared bankrupt and is not yet discharged from bankruptcy.
Unincorporated charity	An unincorporated charity is one which is not a company or corporate body. Unincorporated charities may be a trust or association and have a trust deed, constitution or will as its governing document. Unlike a charitable company, unincorporated charities do not have their own separate legal identity. Charity trustees of unincorporated charities are legally responsible, jointly and as individuals, for any liabilities incurred by the charity.

Useful contacts

Charity Commission
for England and Wales
(CCEW)

Telephone: 0300 066 9197

Website:

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

Charity Tribunal

Charity Tribunal
4th Floor, 92 Ann Street
Belfast
BT1 3HH

Telephone: 028 9032 7703

Email: CharityTribunal@courtsni.gov.uk

Companies House

Telephone: 0303 1234 500

Website: www.companieshouse.gov.uk

Department for
Communities

Telephone: 028 9082 9424

Website: www.communities-ni.gov.uk

Equality Commission
for Northern Ireland

Telephone: 028 9050 0600

Website: www.equalityni.org

Fundraising Regulator

Telephone: 0300 123 1073

Website: www.fundraisingregulator.org.uk

HM Revenue and
Customs (HMRC)

Telephone: 0300 123 1073

Website: www.hmrc.gov.uk/charities

Information
Commissioner's Office

Telephone: 028 9027 8757 or 0303 123 1114

Website: www.ico.org.uk

Northern Ireland
Council for Voluntary
Action

Telephone: 028 9087 7777

Website: www.nicva.org

The Law Society of
Northern Ireland

96 Victoria Street
Belfast
BT1 3GN

Telephone: 028 9023 1614

Website: www.lawsoc-ni.org

Useful links and guidance

[Charities Act \(Northern Ireland\) 2008](#)

[CCNI EG021 New powers for unincorporated charities guidance](#)

[CCNI EG022 Consents for charitable companies](#)

[CCNI EGO18 Authorising transactions](#)

[CCNI EGO20 Changing your charity's name](#)

[CCNI EGO46 Making payments to trustees](#)

If you disagree with our decision

If you disagree with one of our decisions, you may wish to request an internal decision review within 42 days of our decision being issued.

Our internal 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 the Commission will refer the matter to someone who did not make the original decision.

You may also be able to appeal a decision to the Charity Tribunal. However, you must send a 'notice of appeal' to the Charity Tribunal within 42 calendar days of receiving our original decision. This time limit applies even if you have requested a decision review.

A full list of the decisions which may be appealed or reviewed to the Charity Tribunal can be found at Schedule 3 of the Charities Act.

Any appeals to the Tribunal should be sent to:

Charity Tribunal
4th Floor
92 Ann Street
Belfast
BT1 3HH
Tel: 028 9032 7703
Email: CharityTribunal@courtsni.gov.uk

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

The Charity Commission for Northern Ireland is responsible for registering, regulating and reporting on the charity sector in Northern Ireland. As part of its work the Commission is lawfully required to collect and process personal data. 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 and in compliance with the Data Protection Act 2018](#). You may want to read the Commission's [Privacy notice](#) which explains what we do with personal data and your rights in relation to that processing.

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.

More information

Website: www.charitycommissionni.org.uk

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Phone: 028 3832 0220

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