

Introduction to Charity Registration

It is estimated that there are between 7,000 and 12,000 charities operating in Northern Ireland so registration will be a managed process over coming years, with charitable organisations called forward by the Commission in tranches to apply to register.

All organisations that are, or could be, charitable must apply for registration when called forward by the Charity Commission.

Compulsory registration with the Charity Commission for Northern Ireland (CCNI) is different from registration with Her Majesty's Revenue and Customs (HMRC) for charitable tax exemptions, so even if you have an HMRC registration number you must still apply for registration with the Commission.

If your organisation is registered as a charity with HMRC, check now if CCNI has your details and you are on one of their Registration Lists (Deemed, Non-Deemed, or Special Circumstances):

www.charitycommissionni.org.uk/manage-your-charity/register-your-charity/registration-list-and-expression-of-intent-form

The Charity Commission NI will contact registered organisations forward to begin the online registration process in numbered Tranches:

www.charitycommissionni.org.uk/manage-your-charity/registration-support/registration-tranche-list

As such, Trustees are urged to read the following information: 'Registering as a Charity in Northern Ireland: guidance':

www.charitycommissionni.org.uk/media/40604/20160804-ccni-eg016-registering-as-a-charity-in-northern-ireland-v100.pdf

Preparing for Registration

The Commission has published detailed guidelines on how to prepare for Registration: www.charitycommissionni.org.uk/news/charities-urged-to-prepare-for-registration

The Commission recommends organisations prepare the required documentation in advance of being called forward. In addition to reading the above guidance, they would also encourage organisations to have the following to hand:

- Up to date governing document
- Bank details
- Most recent annual report
- Financial accounts
- Details of each trustee including current and previous names, contact details and date of birth
- Trustee declaration
- List of any policies to identify those relevant for registration, for example, working with children or vulnerable people
- Completed registration information form: trustees and key contact. This form, which is available to read or download by clicking on the text in blue, is aimed at helping the person making the application to gather the required contact information from the organisation. The completed form is for support only and does not need to be returned to the Commission.

A useful tool to ensure the required documentation is in place in advance of completing an application is: document and information checklist which you can print and tick off as you gather documents or information.

Trustees are advised to pay particular note to the Public Benefit requirement and by law, charity trustees must have regard to this guidance:

www.charitycommissionni.org.uk/manage-your-charity/register-your-charity/the-public-benefit-requirement/