



Does your organisation need to register as a Charity??

The Charity Commission for Northern Ireland is the independent regulator of charities in Northern Ireland, responsible for ensuring a dynamic and well governed charities sector, in which the public can have confidence.

A new chapter in the history of charities has begun with the Charity Commission having now commenced compulsory registration. This 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.

- It is compulsory to apply to register with the Commission if your organisation is, or could be, charitable (has <u>exclusively charitable</u> purposes). Public benefit is at the heart of what it means to be a charity. More information on is available in the Commission's statutory guidance, <u>The public benefit requirement</u>.
- There are **no** exceptions or exemptions, which differs from legislation in the rest of the UK.
- There are 12 descriptions of charitable purpose, which include the advancement
 of amateur sport. Guidance on all 12 descriptions is available at
 www.charitycommissionni.org.uk.
- According to estimates there are more than 7,000 charities currently operating in Northern Ireland and therefore the Commission is rolling registration out in a managed process, with charities called forward to register in tranches.
- Tranches are drawn from the Commission's three registration lists deemed, non deemed and special circumstances - which are available to view on www.charitycommissionni.org.uk.
- You can find out more about charity registration, including how you can prepare your registration application, using the links below:
- Are you on one of the Commission's registration lists (includes link to Expression of Intent form)?
- Help with making an application to be registered as a charity in Northern Ireland
- Registering as a charity in Northern Ireland: quidance (PDF 886KB)
- The deemed list of charities
- A Community Amateur Sports Club (CASC) registered with HMRC cannot apply to register as a charity. For more information on CASCs, go to <u>Community Amateur Sports Clubs: detailed quidance notes</u>, available on <u>www.hmrc.gov.uk</u>
- It is compulsory for all organisations operating in Northern Ireland who have or could have exclusively charitable purposes to apply for charity registration and the Commission is urging all charities to prepare now.
- You can do this by checking the Commission's online registration lists on <u>www.charitycommissionni.org.uk</u> and following the outlined steps as appropriate to your situation.
- If you are not listed, or in any doubt whether you should register, in the first instance, you should complete the Commission's online <u>Expression of intent form</u> before the deadline of 16 December 2014.

For Further information contact the Charity Commission for Northern Ireland via email to admin@charitycommissionni.org.uk or visit the Charity Commission's website www.charitycommissionni.org.uk.