

Registering with charity regulators in Ireland and Northern Ireland

Charities operating in Northern Ireland or Ireland may be required to register with the Charity Commission for Northern Ireland (CCNI) or the Charities Regulatory Authority (CRA). Registration with the CRA began in October 2014, but the CCNI has been registering charities since December 2013.

Registering an organisation in Ireland

The CRA was established pursuant to the Charities Act 2009 (2009 Act) on 16 October 2014 to regulate charities operating in Ireland and to increase public trust in the sector. Its statutory functions include establishing and maintaining a register of charitable organisations and monitoring compliance with the 2009 Act.

Charitable trusts and other organisations with charitable purposes must register with the CCNI if they are, or intend to operate or carry on charitable activities in Ireland. Certain organisations, such as trade unions and bodies that promote political causes are excluded bodies, meaning they do not need to register with the CCNI. Education bodies within the meaning of 2009 Act currently do not need to register.

Organisations with a valid charitable tax reference number (CHY number) prior to or on 16 October 2014 were automatically registered with the CRA and were entered on to the Register. The CRA will write to such organisations within the next couple of months to inform them of their CRA number, invite them to create an online account and request further information. The Register will then be updated to include this information.

All charitable organisations without a CHY number operating or carrying out activities in Ireland, and those not yet operating or carrying out activities in Ireland, but intending to do so in the future, are required to register as a charity with the CRA on or before 15 April 2015. To register, you will need to visit the CRA's website, create an account and provide the required information. Once you have submitted your application, it will be assessed by the CRA. If your application is accepted, your organisation will be entered on the register; alternatively, if your application is rejected, you will be provided with reasons and given the opportunity to appeal the decision.

Under the 2009 Act, it is an offence to carry on activities of a charity without being registered or for an organisation to hold itself out as a charity without being registered. Such activities include advertising, inviting members of the public to donate money or other property, or accepting gifts of money or property.

[Visit the Charities Regulatory Authority website for more information.](#)

Registering an organisation in Northern Ireland

The Charity Commission for Northern Ireland (CCNI) was established pursuant to the Charities Act (Northern Ireland) 2008 (2008 Act) to regulate charities in Northern Ireland.

If your organisation currently satisfies the following three conditions, then registration with the CCNI is compulsory. The conditions are as follows:

- your organisation has charitable purposes;
- it is governed by the law of Northern Ireland; and
- it has control and direction over its governance and resources

Currently, only organisations operating in Northern Ireland which have been contacted by CCNI can apply for registration. Nevertheless, all charities operating in Northern Ireland should check the lists on the [CCNI's website](#) even if they have not been contacted.

There are four main lists:

- deemed list: this comprises of organisations registered with HMRC for charitable tax exemptions as at 18 August 2013;
- non-deemed list: this comprises of all other charitable organisations, whether long or newly established which are not registered with HMRC;
- special circumstances list: this comprises of organisations which have made a request to have - their application brought forward to which the CCNI has agreed; and
- tranche list: organisations which have been called forward by the CCNI to register

If your organisation operates in Northern Ireland you should check the first three lists to see whether it appears on one of them. Where it does not, you should complete an “expression of intent” as detailed below. Where it does, you should then check the tranche list to see whether your organisation has been called forward. If your organisation has been included on the tranche list, but you have not heard anything, then you should contact the CCNI. It is important to regularly check the tranche list, since the CCNI may make changes to it. You should also check the list of organisations which have failed to meet the registration deadline; if your organisation appears on that list, then you will need to contact CCNI.

You may be required to complete an “expression of intent” form to provide the CCNI with sufficient information to enable your charity to be called forward to apply for registration in the following circumstances:

- your organisation is not on the deemed list and was granted charitable tax status by HMRC after 19 August 2013;
- your organisation has never applied for charitable status;
- you would like to start a new charity; and
- you think special circumstances will apply to your registration

If your organisation is not on the deemed list, but was granted charitable tax status by HMRC prior to 19 August 2013, then you should contact the CCNI using the contact form on the website. Where your organisation’s contact details are incorrect, you will need to email the CCNI at admin@charitycommissionni.org.uk so your details can be updated.

Registration of all the charities operating in Northern Ireland is expected to take three to four years. Organisations already regulated by a charity regulator in another jurisdiction are “section 167 organisations” and will be called forward last.

An organisation has three months to submit their application for registration from the date it is called forward by the CCNI. There are serious consequences for failing to meet the registration deadline. The CCNI will issue a warning letter and inform HMRC that the organisation has not applied. HMRC may then decide to remove charitable tax benefits. Charity trustees have a duty to apply to register their charity with the CCNI; if they fail to do so or do not provide the required information, the CCNI may make an order requiring them to take action. Failure to comply with the order may be treated as contempt of court and sanctions may be imposed.

Given that there are serious consequences for failing to register with the CRA and the CCNI, it is important to ensure you familiarise yourself with the requirements and any important deadlines. Charities registered with both the CRA and the CCNI will have to adhere to certain reporting requirements and obtain consent in certain circumstances.

[Visit the Charity Commission for Northern Ireland's website for more information.](#)

For more information, please contact:

Andrew Studd

Partner

+44 (0)20 8394 6414

Andrew.Studd@russell-cooke.co.uk

Hannah Lyons

Associate

+44 (0)20 8394 6493

Hannah.Lyons@russell-cooke.co.uk

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