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What is this guidance about?

1. We are delighted that you want to play an active part in a charity. This guidance is about some of the issues that you may want to consider if the charity is in England or Wales. It covers:

- whether you need to start a new charity;
- which charities need to register;
- the registration process.

2. The guidance is available in English and Welsh, and in summary in Arabic, Bengali, Cantonese, Gujarati, Kurdish, Somali, Urdu and Vietnamese. It is also on our website: www.charitycommission.gov.uk.

Meaning of words or expressions used

3. Throughout this guidance we have referred to the more specific guidance we publish on various topics, quoting a CC number for ease of reference. These are available in English and Welsh and can be viewed or printed from our website or requested from our Contact Centre (0870 333 0123).

4. In this guidance we have used words or expressions which have a specific meaning. We explain what we mean by these words and phrases below:

The **1993 Act** means the Charities Act 1993.

Beneficiaries means the people (or in some cases, organisations) which the charity is set up to help. The charity's governing document usually explains who the beneficiaries are.

Breach of trust means acting in a way which is inconsistent with the powers and duties of the trustee, whether those powers and duties are set out in the charity's governing document, or are part of general law.

Central Register means the place, at each of our offices, where you can view the Register.

Governing document means any document that sets out the charity's purposes and, usually, how it is to be run. It may be a trust deed, constitution, memorandum and articles of association, Scheme of the Commissioners, conveyance or will.

Paying includes not only payment in money, but also benefits in kind, such as free (or subsidised) accommodation or the provision of a car.

Property means land, buildings, cash, investments or any other possession, which are owned by the charity.

Promoters are people intending to set up (establish) a charity - if the charity is registered then they may become its first trustees.

The Register means the computerised public Register of Charities in England and Wales, which can be found on our website (www.charitycommission.gov.uk)

Trustees means charity trustees. You are a charity trustee if you are:

- the trustee of a charitable trust (charitable trusts can be created by a declaration of trust or by someone's will);
- the director of a charitable company (a charity that is a company with a memorandum and articles of association as the document which sets out how the charity is to be run); or

- a member of the committee which is responsible for running a charitable group such as a community association or a parent teacher association.

As a charity trustee you are responsible for the general control and management of the charity. Because of this you may be known as a "managing trustee". There are two other types of trustees that you may hear about or wish to have: "holding" trustees and "custodian" trustees. These types of trustees have particular functions, which are described below, and they must always act on the lawful instructions of the managing trustees.

Custodian trustee means a corporation (not individuals) whose main function is to hold the legal title to investments and property on behalf of the charity. Custodian trustees can act only on the lawful instruction of the charity or managing trustees. A custodian trustee is a form of holding trustee but it has specific responsibilities as set out in section 4 of the **Public Trustee Act 1906**: it does not have any powers of management.

Holding trustee means a person, corporation or individual who holds legal title to a charity's property on its behalf. The person's name is the one shown on the land register or company stock register as holding the legal title to land or shares belonging to the charity. The charity's governing document may confer additional powers and responsibilities on the holding trustee(s), but holding the legal title to the charity's property is usually all they do. Provided that holding trustees act only on the lawful instructions of the managing trustees they will not be held responsible for any action (or lack of action) of the managing trustees.

Must or **need** to are used to refer to actions that trustees, or their agents or employees, have to take by law.

Where we use terms such as the trustees **should** or we **suggest**, **recommend** or **advise** we are referring to actions which the trustees, their agents or employees could take and which we consider to be good practice, but which are not legal requirements.

PART I - STARTING A CHARITY

Why start a charity?

5. Many people assume that they must set up a new charity if they want to carry out voluntary work. However, this is not always correct. You should consider the following points to decide whether a new charity is the best way to proceed.

Is there another charity already doing similar work?

6. There are more than 180,000 registered charities, working throughout the UK and overseas, which undertake an extremely wide range of work. It is very likely that a charity already exists which is doing the kind of work which you would like to carry out, and there may be one working in your area of the country. We suggest that you think about whether it would be better to offer your services to, or combine with, an existing charity. It is usually less effective to have several organisations trying to carry out the same work in the same place, and it duplicates running costs.

7. If you wish to commemorate someone close to you, it may be possible to create a separate named fund within an existing charity: this may be just as effective as creating a new charity.

8. If you would like to look for charities in your area, you can find the Register on our website (www.charitycommission.gov.uk), or you can telephone our Contact Centre on 0870 333 0123.

What are the prospects for raising funds?

9. The funding available to the charitable sector is limited. Any new charity may find it more difficult to get funding because local authorities, the public and organisations who give money to charities may prefer to continue to give to charities with a proven track record, rather than a new charity. Our guidance **Charities and Fund-raising (CC20)** gives more information about this.

What are the main advantages of being a charity?

10. The main advantages are that charities:

- do not normally have to pay income/corporation tax (in the case of some types of income), capital gains tax, stamp duty, and gifts to charities are free of inheritance tax;
- pay no more than 20% of normal business rates on the buildings which they use and occupy to further their charitable purposes;
- can get special VAT treatment in some circumstances;
- are often able to raise funds from the public, grant-making trusts and local government more easily than non-charitable bodies;
- can formally represent and help to meet the needs of the community;
- are able to give the public the assurance that they are being monitored and advised by us;

What are the limitations of being a charity?

- can seek advice from us; and
 - can get information from us, for example, our range of free publications.
11. There are restrictions on what charities can do, both in terms of the types of work they do, and the ways in which they can operate:
- A charity must have exclusively charitable purposes. Some organisations may have a range of activities, some of them charitable, some of them not. To become a charity that organisation would have to stop its non-charitable activities. (The non-charitable activities can, of course, continue if carried on by a separate non-charitable organisation.) Promoters will need to consider carefully if becoming a charity will severely restrict their planned activities. If so, charitable status may not be right for your organisation.
 - The extent of political or campaigning activities which a charity can take on are limited - we have published guidelines on this in **Political Activities and Campaigning by Charities (CC9)** and **Political Activities and Campaigning by Local Community Charities (CC9(a))**.
 - Strict rules apply to trading by charities. Guidance on this can be found in **Charities and Trading (CC35)**.
 - Trustees are not allowed to receive financial benefits from the charity which they manage unless this is specifically authorised by the governing document of the charity or by us. Financial benefits include salaries, services, or the awarding of business contracts to a trustee's own business from the charity. Benefits which are incompatible with the establishment of an organisation for **exclusively** charitable purposes cannot be authorised at all (further guidance can be found in **Payment of Charity Trustees (CC11)**). There are similar problems where the spouse, relative or partner of a trustee receives such benefits. Trustees are, however, entitled to be reimbursed for their reasonable out-of-pocket expenses, for example, train fares to trustee meetings.
 - Trustees need to avoid any situation where charitable and personal interests conflict.
 - Charity law imposes certain financial reporting obligations; these vary with the size of the charity. Further details may be found in our guidance **Charity Accounts: The framework (CC61)**.

Which charities need to register?

12. An organisation must register with us if it fulfils both the requirements for charitable status (see paragraph 13) and the minimum requirements for registration (see paragraph 16).

13. A body is a charity if it is:

- set up under the law of England and Wales (paragraph 14); and
- is established for **exclusively** charitable purposes (paragraphs 20-23).

14. We are the Charity Commission for England and Wales. We cannot register organisations set up under the laws of a foreign country, or in Scotland, Northern Ireland, the Isle of Man, or the Channel Islands. Whether we can register the organisation therefore depends on whether the law which applies to the organisation is that of England and Wales. For companies this normally means that they must themselves be registered in England and Wales. In other cases if the governing document itself does not make this clear, the law which applies will be that of the country with which the organisation has its closest connection. This will depend on the extent to which:

- the organisation's centre of administration is in England and Wales;
- most of the trustees live in England and Wales;
- most of the organisation's property is in England and Wales.

15. We will give advice where there is any doubt about the registration of such an organisation.

16. The minimum requirements for registration are that a charity must have one or more of the following:

- an income of more than £1000 a year; or
- the use or occupation of any land or buildings; or
- assets which constitute permanent endowment (ie where there is a restriction on the expenditure of the capital and (normally) only the income can be spent on the charity's purposes).

Which charities do not need to register?

17. Most charities will meet both sets of criteria described above and must register. However, some charities, called **exempt** charities, cannot register, and are not subject to our supervisory powers. These charities (listed in Schedule 2 of the 1993 Act) include, among others, some educational institutions, including most universities and national museums.

18. Some other charities are **excepted** from the need to register, although (in contrast with exempt charities) they are still subject to the other provisions of the 1993 Act, and our supervision. These are charities which either:

- do not fulfil the minimum requirements for registration set out in paragraph 16 above; or

- have been specifically excepted from the requirement to register by legislation or Commission Order.

19. In exceptional circumstances, we will consider registering, on a voluntary basis, a charity which is excepted from the need to register. The applicant will need to persuade us that there is some compelling reason to do this.

Charitable purposes

20. To be a charity an organisation must have purposes which are exclusively charitable. A charity's purposes are its objects or aims which are usually set out in its governing document. The meaning of "charitable purposes" is largely based upon the decisions of the Court and ourselves over the years. Further information can be found in **Recognising New Charitable Purposes (RR1A)**.

21. Charitable purposes can be grouped under four broad headings:

First Group:

- the relief of financial hardship;
- the advancement of education; and
- the advancement of religion.

Second Group: certain other purposes for the benefit of the community.

22. For both groups it is essential that the purposes are also for the public benefit. This means it is for the benefit of the community (or a significant section of it).

23. Where the purposes of an organisation come within the First Group of charitable purposes, it is usually fairly easy to recognise that the organisation is established for the benefit of the public. However, we may ask you to show us how the pursuit of the organisation's objects will definitely benefit the public in a way that is recognised as charitable. Where an organisation is set up for Second Group purposes (other charitable purposes for the benefit of the community) it can be more difficult to recognise that it will be for the public benefit. In some cases, if an organisation is registered as a charity, we will refer the charity to our monitoring staff so that we can help the charity make sure that its activities do, in fact, benefit the public in this way.

Purposes which are not for the public benefit

24. In general, a purpose is not charitable if it is mainly for the benefit of a named person or specific individuals. It will also not be charitable if the people who will benefit from it are defined by a personal or contractual relationship with each other. For example, if the beneficiaries are related or connected to the person who is setting up the charity, or where they are defined by common employment or by membership of a non-charitable body, for example, members of a professional institute.

25. An exception to this general rule exists in the case of the relief of financial hardship, where the people to benefit can come from a more restricted group, such as people having the same employer.

26. The extent of public benefit may vary between different types of charity, and although it may not be possible to define exactly what amounts to actual benefit, or what forms a sufficient section of the public, no organisation can be charitable if:

- its purposes are illegal or could be said to further illegal purposes; or
- it is set up for the personal benefit of:
 - its trustees;
 - its employees (other than in the case of relieving need - for example, there would normally be no reason why a firm or business should not operate a benevolent fund for its staff); or
 - other specific individuals; or
- it is created for the specific purpose of carrying out political or propagandist activities; or
- its purposes are against the public interest.

First Group charitable purposes

The relief of financial hardship

27. Financial hardship is not defined by a specified amount of money which the beneficiaries have, although the person must be in genuine financial need. Relief of financial hardship also includes, for example, help to people who are suffering from the effects of old age, sickness or from a disability, where, in each case, there is also financial need. The hardship being suffered does not have to be long-term. Temporary hardship caused by job loss or sickness, for example, may qualify for help.

28. Charities may relieve hardship in many different ways, for instance:

- by giving money to beneficiaries;
- by providing food, clothing or housing;
- by giving advisory or other services to those in need; or
- by providing support for other organisations which give help to people suffering hardship.

29. Further guidance can be found in **Charities for the Relief of Financial Hardship (CC4)** and **Charities for the Relief of Sickness (CC6)**.

The advancement of education

30. The advancement of education is not limited to formal education at schools, colleges or universities. It can also include:

- playgroups;
- organisations providing work-related training (for example, nursing or engineering); and
- research institutions.

31. Education in the charitable sense cannot include propagandist or political activities nor the study of subjects which have no educational value. If research is being done, it needs to be carried out in an objective and impartial way and the useful results must be made available, or accessible, to the public.

The advancement of religion

32. In general, no distinction is made between one religion and another. There is a general assumption that the advancement of religion is for the public benefit. For the advancement of religion to be charitable, a religion has to:

- be founded on a belief in a supreme being or beings; and
- involve expression of that belief through worship.

33. The advancement of religion can include the provision and upkeep of places of worship, paying ministers or priests, and holding services.

34. In some cases the advancement of religion is not charitable. This is where public benefit is clearly lacking. Examples of this include:

- organisations where the benefit is wholly private (such as an entirely enclosed religious order where the activities consist only of private prayer); and
- where an organisation is set up to promote the beliefs of a particular religion which undermine the accepted foundations of religion and morality, or are otherwise contrary to the public interest.

Second Group charitable purposes

Other charitable purposes for the benefit of the community

35. Purposes which benefit the community and are considered to be charitable include:

- the relief of old age, sickness or disability, **where there is no financial need**;
- promoting racial harmony;

- the resettlement and rehabilitation of offenders and drug abusers;
- providing help for victims of natural or civil disasters;
- promoting human rights;
- the provision of recreational facilities which are open to everyone (for example, a sports centre) or which are for particular beneficiary groups such as people with disabilities or the elderly;
- urban and rural regeneration and community capacity building; and
- promotion of health (eg through education, access to medical facilities or the pursuit of healthy recreation through sport).

Some non-charitable purposes which are often presumed to be charitable

36. The following are examples of organisations or purposes which are often assumed to be charitable, but in fact are not:

- individual sports clubs set up to benefit their members or promote excellence (as distinct from sports facilities open for everyone or specifically provided for special groups of people, such as elderly people, or as a method of promoting healthy recreation);
- the promotion of political or propagandist purposes, or the promotion of a particular point of view (for more details please see our guidance on **Political Activities and Campaigning by Charities (CC9)**);
- purposes which include arrangements where people running the organisation get significant personal benefit;
- raising funds for other charities where the organisers do not have any say over how the funds are spent; or
- purposes which promote friendship or international friendship, for example, town twinning associations.

Appeals for funds

37. Fund-raising is not a charitable object in itself: it is simply an activity which can be undertaken to help achieve a charitable purpose. If a charity wants to raise money to carry out work which is not covered by the existing objects of the charity, it can create a new charity with specific purposes. Please contact us if you have any doubts about whether your proposed fund-raising purposes are authorised by the objects of your charity.

38. There are complex rules about fund-raising and you may need to take professional advice on this. We offer advice in **Charities and Fund-raising (CC20)**. We recommend you read this and consider the following points of good practice.

- Great care should be taken over the wording of a written appeal when asking for money from the public. We recommend that you make sure the purposes for which the charity intends to use the money are accurately described.
- The record of a speech or broadcast may be regarded as evidence of the purposes of an appeal. The organisers of that appeal cannot alter the purposes of the appeal to something which is not consistent with the terms under which donors were invited to contribute. We recommend that care be given to the wording of any spoken appeal.
- If you want to raise money for the general purposes of an existing charity, you must make this clear and avoid any suggestion that the money will be used for a more specific purpose.
- If an appeal is for a specific purpose, such as paying for or restoring a building, we recommend that it states what will happen to the money if either not enough, or too much, is raised.

Disaster appeals

39. We advise that particular care is taken over an appeal to help the victims of a disaster (or their families) where the beneficiaries may be a relatively small number of people. Disaster appeals are not always charitable. A charity cannot be created if it is intended that specific people will have the right to assistance whether or not they are in actual need, or that the benefits are only for particular private individuals. Where a charitable disaster appeal fund is set up, people will only be allowed to benefit on the basis of their proven need.

40. We appreciate that decisions on disaster appeals normally need to be taken very quickly. We suggest that promoters should consult us at an early stage before launching such an appeal. The Attorney General has issued guidelines about disaster appeals which are available from us (**Disaster Appeals: Attorney General's Guidelines (CC40)**). The Inland Revenue and Customs and Excise have also jointly issued guidance called *Guidelines on the Tax Treatment of Appeal Funds*, which is available on the Inland Revenue website (www.inlandrevenue.gov.uk) or from them at the address given at the end of this booklet.

Charity trustees

41. The term "charity trustee" (see paragraph 4) is defined in section 97 of the 1993 Act as "the persons having the general control and management of the administration of a charity". This is a legal definition of those people who will run and be responsible for the charity.

42. All charities must have a clearly identifiable body of trustees, but they are often called various names depending upon what type of governing document the charity has. Some examples are in the following table:

| Type of governing document | Charity trustees will usually be called |
|--------------------------------------|---|
| Constitution or Rules | Executive or management committee members |
| Trust deed | Trustees |
| Memorandum & Articles of Association | Board, council of management or directors |

Considerations for potential trustees

43. Whatever the trustees are actually called, their responsibilities as trustees are the same. The directors of charitable companies also have responsibilities under company law. The duties and responsibilities of a charity trustee are wide ranging and need to be taken seriously. Anyone who wants to be a trustee needs to be prepared to give the necessary time and effort to understanding and carrying out those responsibilities. Our guidance **Responsibilities of Charity Trustees (CC3)** sets these out.

44. It is a general legal principle that those who run the charity (the trustees) should not financially benefit from it, unless they are specifically authorised to do so either by the charity's governing document or by us. Trustees must avoid being placed in a position where their duties as a trustee conflict with their own personal interests. However, this legal principle does not prevent the charity trustees of a community charity (eg a temple) from enjoying the benefits of that charity as a member of their community. If you are in doubt as to whether this may apply to your charity please see our guidance **Users on Board: Beneficiaries who become trustees (CC24)**.

Can anyone act as a trustee?

45. No-one under the age of 18 can be appointed as a trustee unless the charity is a registered company. Some people are disqualified by law from acting as charity trustees, including anyone described in section 72(1) of the Charities Act 1993. Broadly that covers:

- anyone who has been convicted of an offence involving deception or dishonesty, unless the conviction is spent;
- anyone who is an undischarged bankrupt;
- anyone who has previously been removed from trusteeship of a charity by the Court or by us;
- anyone who is subject to a disqualification order under the Company Directors Disqualification Act 1986.

46. It is an offence to act as a charity trustee while disqualified unless we have given a waiver.

47. It is important that organisations working with children and vulnerable adults make the appropriate checks on trustees and/or employees with the Criminal Records Bureau (an agency of the Home Office). Further information on the requirements of the Protection of Children Act 1999 are available from the Bureau (www.disclosure.gov.uk or phone 0870 909 0811).

What are the qualities needed to be a trustee?

48. Trustees need to be able and willing to give time to the efficient administration of the charity and the fulfilment of its trusts. We recommend that they be selected on the basis of their relevant experience and skills and need to be prepared to take an active part in the running of the charity. They ought not to be appointed for their status or position in the community alone; this is the function of patrons.

49. We believe that diversity across the trustee body is an important factor for accountability. Selecting trustees from a range of social and economic backgrounds is a good way of achieving this. More guidance is given in our report **Trustee Recruitment, Selection and Induction (RS1)**.

What principles are needed to guide trustees when administering their charity?

50. Trustees need to follow certain guiding principles:

- The income and property of the charity must be used or applied for the purposes set out in the governing document and for no other purpose, and must be applied (including where the application is by way of providing services) fairly between persons who are properly qualified to benefit from it.
- The trustees should only retain the charity's income as a reserve if they have a clear policy covering reserves (for example to cover a contingency). Our guidance **Charities' Reserves (CC19)** explains more about this.
- Trustees are required to act reasonably and prudently in all matters relating to the charity and need always to bear in mind the interests of the charity. They cannot let their personal views or prejudices affect their conduct as trustees.
- They need to exercise the same degree of care in dealing with the administration of their charity as a prudent business person would exercise in managing their own affairs or those of someone else for whom they are responsible.
- It is good practice that where trustees are required to make a decision which affects the personal interests of one of their number, that person should not be present at any discussion or vote on the matter.

51. In matters of doubt, trustees should seek their own professional advice.

What are the liabilities of trustees?

52. If trustees act prudently, lawfully and in accordance with their governing document then any liabilities they incur as trustees can be met out of the charity's resources. But if they act otherwise they may be in breach of trust and liable to meet any liabilities of the charity which are a consequence of their own actions, or to make good any loss to the charity. Since trustees must act jointly in administering a charity, they will also be responsible jointly to meet any liability incurred by them or on their behalf. We are able to take proceedings in court for the recovery, from trustees personally, of funds lost to a charity as a result of a breach of trust by the trustees.

How often should meetings take place?

53. If trustees enter into contracts in the course of administering the charity, and as a result incur liabilities or debts which amount in total to more than the value of the charity's assets they may be sued personally for the difference by the charity's creditors. We strongly recommend that trustees be particularly careful when entering into substantial contracts or borrowings to ensure that the charity has the means to meet its obligations. If your organisation is likely to be entering into contracts to provide services or plans to directly employ staff, you should consider using the company format. The tables following paragraph 65 below give further information.

54. The charity's governing document should set out the way in which the business of the charity is to be conducted, in particular (if appropriate) the way in which meetings should be called and conducted, and will often say how often meetings should take place. Our advice on good practice is given in our guidance **Charities and Meetings (CC48)**, but this cannot take precedence over what is stated in the governing document.

55. More detailed information about the role and responsibilities of trustees is given in our guidance **Responsibilities of Charity Trustees (CC3)**.

Types of governing document

Choice of governing document

56. There are three main types of governing document, and the type you choose will determine the type of organisation the charity will be. The three main types of governing document are:

- Constitution or Rules;
- Trust deed; and
- Memorandum and articles of association.

57. Brief guidance is given below on these types of governing document. If you require information in greater detail, please refer to **Choosing and Preparing a Governing Document (CC22)**.

Model governing documents

58. We produce model forms of these types of governing document:

- Model memorandum and articles of association - **GD1**.
- Model trust deed - **GD2**.
- Model constitution - **GD3**.

59. Our models contain administrative provisions that are suitable for each of these types of organisation. However, it is still necessary for anyone using those models to insert the objects of the organisation, complete blank spaces left in certain clauses and select some clauses where options are available. Copies of these models are available from each of our offices, free of charge, or from our website.

60. The Charity Law Association (CLA) also produce suitable model governing documents for which a charge is made. To order copies of the CLA governing documents please e-mail Eileen Tyler, the CLA administrator, on Charitylaw@aol.com. For all other enquiries relating to the CLA governing documents please contact the Secretary, Ros Harwood, at Rollits, Rowntree Wharf, Navigation Road, York YO1 9WE. Tel: 01904 625790, fax 01904 625807, e-mail rjh@rollits.co.uk.

Standard governing documents

61. Some large national charities produce a standard governing document that can be used by organisations associated with that charity. These standard governing documents contain both agreed objects and administrative provisions that are specific to a particular type of organisation. A list of organisations for which a standard governing document has been agreed can be found on our website: www.charitycommission.gov.uk

Speeding up your application

62. Adopting an appropriate model or standard governing document will speed up your application for registration. Organisations using a standard governing document will be required to confirm that they have the agreement of the appropriate national body to use that document and that they will operate within the guidelines issued by that body.

63. Organisations which adopt one of our model governing documents will, similarly, be easier to consider because the administrative provisions have already been agreed, but some consideration will have to be given to the organisation's objects declared in that document and to its activities. If an organisation is to be recognised as a charity it must have exclusively charitable objects. We recognise that preparing acceptable objects can be difficult. To help you in preparing your governing document we have published some example objects for a range of charities on our website.

64. Before using either a standard governing document or one of our model governing documents, you will need to consider whether it is appropriate for your organisation.

65. The analysis over the next few pages may help you decide what is right for your organisation.

Constitution

| What kind of organisation does a constitution create? | |
|---|---|
| Type of organisation: | Unincorporated Association |
| Trustees are usually called: | Executive or Management Committee members |
| A constitution may also be known by another name, such as Rules. | |
| The 'association' part of the description means that it is an organisation consisting of a group of people who have decided to co-operate in furthering what the organisation is set up to do, and who have certain parts to play in its administration. | |
| The 'unincorporated' part of the description tells you that the organisation is not a company. This means that the association will not: <ul style="list-style-type: none">• (unlike a company) have limited liability and a legal personality of its own (ie the charity trustees may be liable for the repayment of any debts which they have incurred on behalf of the charity, such debts can be met from the charity's own funds unless the charity trustees had not acted prudently, lawfully, and in accordance with the charity's governing document); or• be able to own land (and usually investments) in its own name. | |
| It may be appropriate to establish an unincorporated association where any one or more of the following applies: <ul style="list-style-type: none">• The organisation is to be relatively small in terms of assets.• The organisation is to be a local branch of a national charity, and a standard constitution exists for branches.• It has a membership.• The charity trustees are elected or appointed to hold office for a fixed period, usually 1 year.• The charity trustees are to be elected by members.• The views of local residents and organisations need to be represented through membership or as users of the facilities.• The objects of the organisation are to be carried out wholly or partly by, or through, its members (ie where the members undertake office or voluntary work on behalf of the organisation). | |

Professional Legal Advice

Generally, you do not need this. As a constitution is a less complex document than a trust deed or a memorandum and articles of association, you may not need the help of a professional legal adviser to set it up. Further guidance on preparing a constitution can be found in **Choosing and Preparing a Governing Document (CC22)**.

How is a constitution put into operation?

In practice, it is normally put into operation by being **adopted** (accepted for use) at a formal meeting of those people who are, or will be, the charity trustees and the general membership.

You will require a final typed version of the constitution which must:

- be signed by all the charity trustees;
- dated the day of the meeting at which it was agreed; and
- a note that the constitution was formally adopted should be made in the minutes of that meeting.

What documents are needed for registration?

As well as the application form (**APP 1**) and the trustees' declaration (**DEC 1**), both of which are included in the **Application to Register a Charity** pack, the following must be provided:

- two certified copies of the constitution;
- a certified copy of the minutes of the general meeting at which it was adopted; and
- a certified copy of the minutes of the general or special meetings where any subsequent amendments were approved by the general membership.

Note: To certify a document, a person authorised by the trustees to do so, should write on the document "I certify that this is a true copy of [enter the name of the document]" and sign and date it.

| What kind of organisation does a trust deed create? | |
|--|----------|
| Type of organisation: | Trust |
| Trustees are usually called: | Trustees |
| Trust deeds may also be known by other names, such as declaration or deed of trust, or deed of settlement. | |
| A trust deed will create a trust . A trust cannot own land or sign documents in its own name. | |
| It may be appropriate to establish a trust where some or all of the following apply: <ul style="list-style-type: none">• The organisation is to be run by a fairly small group of people.• There is no time limit on how long the charity trustees will be in office (although we recommend that the composition of the trustee body is reviewed regularly).• New charity trustees are going to be appointed by the continuing charity trustees.• The organisation is not going to rely on a membership for any part of its administration.• The administration of the organisation is going to be simple.• The organisation is to be a grant-making body only.• Land and buildings are to be held on trust for permanent use for the purposes of the charity.• There is to be a restriction on spending capital. | |
| Professional Legal Advice <p>A trust deed is a formal document, so you may need the help of a professional legal adviser to complete and execute it. Further information about preparing a trust deed can be found in Choosing and Preparing a Governing Document (CC22).</p> | |

How is a trust deed put into operation?

It is **executed**: this means that it needs to be signed and dated, in the presence of an independent witness, by those who are setting up the trust. The witnesses must then sign their name against each of those signatures and give their address. The purpose of this is to verify the identity of those signing.

The trust deed should refer to a specific amount of money or some other asset that will belong to the trust at the time that the trust deed is executed. It is accepted for a nominal sum of money to be declared, say £5 or £10. If the trust deed declares charitable trusts but does not refer to any actual assets which are held on those trusts at the time the deed is executed, then we cannot register the charity unless and until there is independent evidence that some property has actually been settled on the trusts of the deed, and that the charity meets the minimum requirements for registration.

Does it need to be stamped?

For deeds executed after 1 December 2003 it will depend on the assets being held on trust. If the deed declares trust over:

- stocks and shares, it should be sent to the Inland Revenue Edinburgh Stamp Office, in case it attracts stamp duty;
- an interest in land (ie the freehold or leasehold), it does not require stamping - a separate certification procedure is now in place for Stamp Duty Land Tax;
- cash, it will not require stamping.

Deeds executed before 1 December 2003 will require stamping.

Further information can be found on the Inland Revenue website (www.ir.gov.uk) or by ringing the Stamp Office helpline: 0845 603 0135.

What documents are needed for registration?

In addition to the application form (**APP 1**) and the declaration form (**DEC 1**), both of which are included in the **Application to Register a Charity** pack, the following must be provided:

- Two certified copies of the dated trust deed showing the names of the first charity trustees and the witnesses to their signatures;
- Evidence of adjudication by the local Stamp Office or a valid exemption certificate; and
- Certified copies of any supplemental deeds or deeds of variation showing subsequent amendments, duly signed and witnessed, showing evidence of stamping, if necessary.

Note: To certify a document, a person authorised by the trustees to do so, should write on the document "I certify that this is a true copy of [enter the name of the document]" and sign and date it.

Memorandum and articles of association

| What kind of organisation does a memorandum and articles of association create? | |
|---|---|
| Type of organisation: | Company limited by guarantee |
| Trustees are usually called: | Board, council of management or directors |
| <p>Memorandum and articles of association create a company. A company has an advantage over a trust and an unincorporated association in that it is "incorporated". This means that the law considers it to be a person, in the same way as an individual. Therefore a company, like an individual, can own land.</p> | |
| <p>A company is a legal person quite separate from its members and directors (who, in the case of charitable companies are usually called members of the council of management). The directors are agents of the company and as such are not normally liable personally for its debts. A person who acts as a director whilst disqualified from being one may be personally liable.</p> | |
| <p>A director may be liable to make payments to the company:</p> <ul style="list-style-type: none"> • if he or she acts in breach of trust or duty to the company; or • if he or she is responsible for fraudulent or wrongful trading by the company (sections 213/214 Insolvency Act 1986). | |
| <p>The company will also have "limited liability" which means, in the case of a typical charitable company, that its members are normally only liable for the debts of the company to the extent which they have undertaken to guarantee them (usually the limit of liability stated in the memorandum of association is a nominal amount like £5).</p> | |
| <p>A company is subject to company law, as well as to charity law, and there are certain duties which must be observed, such as the annual filing of accounts with the Registrar of Companies.</p> | |
| <p>However, charitable companies can never be the same as commercial companies. The main purpose of commercial companies is to make profits for distribution to their members. The constitution of a charitable company always precludes the distribution of profits to members. All the property of a charitable company is applicable for charitable purposes.</p> | |

Which organisations use this type of structure?

It may be appropriate to establish a company where some or all of the following apply:

- the organisation is quite large;
- it will have employees;
- it will deliver charitable services under contractual agreements;
- it will regularly enter into commercial contracts;
- it will be a substantial owner of freehold or leasehold land or other property (which is not permanent endowment).

Professional Legal Advice

Because a company is subject to company law (which can be quite complex) you may well need the help of a professional legal adviser to set it up.

How is a memorandum and articles of association put into operation?

It is put into operation by being subscribed by one or more people in accordance with the provisions of Part I of the Companies Act 1985, and by registration with the Registrar of Companies at Companies House who will issue a **Certificate of Incorporation**. There is a fee for registering companies with the Registrar of Companies. (You can contact Companies House at Cardiff CF14 3UZ, telephone 0870 333 3636 or on their website at www.companieshouse.gov.uk).

What documents are needed for registration?

In addition to the application form (**APP 1**), and the declaration form (**DEC 1**), both of which are included in the **Application to Register a Charity** pack, the following must be provided:

- two certified copies of the memorandum and articles of association;
- a certified copy of the certificate of incorporation; and
- certified copies of any special resolution showing subsequent amendments.

Note: If the company wishes to include the word "charity", "charitable" or their plural equivalents, in its name, it cannot obtain a certificate of incorporation from Companies House without a letter from us confirming that we do or do not have an objection to its inclusion (see paragraph 73). In such cases we will accept the following documents as an application:

- APP 1;
- DEC 1;
- two certified copies of the memorandum and articles of association signed by the subscribers; and
- certified copies of any special resolution showing subsequent amendments

If we agree that the company is a charity liable for registration we will advise you of this in writing stating our view on the chosen name, and proceed to register the company on receipt of the certificate of incorporation.

Note: To certify a document, a person authorised by the trustees to do so should write on the document "I certify that this is a true copy of [enter the name of the document]" and sign and date it.

Choosing a name **The charity's name**

66. The name of a charity is important. It is the name, rather than the charity registration number, that members of the public remember most about a charity. It is the charity's name that appears on its appeal literature and collecting tins. It is therefore important that charity names are sufficiently different to avoid confusion, and do not mislead members of the public in any way. Section 6 of the 1993 Act gives us powers to make a charity change its name in certain circumstances.

67. A charity name must not include a word or expression which might cause offence. This would not be in the interests of a charity or the charitable sector as a whole. In some cases, such names might not be allowed by law.

The Register of Charities

68. Before we register a new charity, we will compare the proposed name with those already on the Register to see if there are any identical or similar names. If the proposed name is the same as, or too similar to, a name which has already been registered, we will decide whether the proposed name is acceptable for use again. Where it is not acceptable we will ask you to change the name. Whilst we cannot insist that a name is changed before registration takes place, we do have a power to order a name change once a charity is registered.

69. We strongly advise that, before setting up a new charity and executing a governing document, you carry out your own checks regarding the availability of names. You can do this either by viewing the Register on our website, www.charitycommission.gov.uk, or by telephoning our Contact Centre on 0870 333 0123 and asking for the Central Register.

70. Entering a name on the Register does not give the charity which uses it any rights to the name under general law. Nor can we guarantee the use of a particular name, even if at the time of enquiry, there appeared to us to be no objection to the use of that name. This is because we may not know of all names used by unregistered charities, or of names which may be legally protected by another charitable or non-charitable body.

71. Please note that the entering of a name on the Register does not prevent us from subsequently directing that the name to be changed. **We will not be responsible** for any costs incurred directly or indirectly by the charity as a result of any subsequent direction to change a name.

72. We cannot suggest names for charities.

Companies using the word charity or charitable in their title

73. If a company wants to use the words "charity", "charitable", "charities", "charity's" or "charities'" in its title or any compound word which includes these, it requires approval from the Secretary of State for Trade and Industry before a Certificate of Incorporation can be issued. Prior to giving approval, Companies House will need to see a letter from us confirming whether or not we have an objection to the use of these words in that organisation's title. If your company wishes to use one of these words in its name you should make a formal request to us and **at the same time** apply for registration. We will then consider both requests at the same time.

PART II - THE REGISTRATION PROCESS

How to apply

74. To register a charity, you will need to use the pack containing the application form for registration (which is available in English and Welsh). This can be obtained by returning the coupon at the back inside cover of this publication. Only ask for the pack if, having read this booklet, you believe that:

- your organisation is charitable; and
- it is required to register.

75. You will need to complete an application form (**APP 1**). A declaration form (**DEC 1**) should also be completed by all trustees. These are enclosed in the Registration Application Pack. We also ask that you submit any relevant supporting information, which may help our understanding of exactly how your organisation will meet its charitable aims. The information provided in the application and declaration forms will be checked for accuracy. In addition, where the applicants propose to work directly with vulnerable beneficiaries (eg children and young people), we will seek an assurance that the organisation has carried out any necessary or recommended checks with the Criminal Records Bureau or any other relevant agency (eg Social Services).

Declaration by the trustees or promoters

76. We ask that each of the trustees sign the declaration form. We will not refuse to register an organisation simply on the grounds that the declaration form has not been completed, but we will ask why the trustees feel unable to sign. Whilst this may not be a legal obligation we think it reasonable that potential trustees acknowledge formally their responsibilities.

The Gateway approach

77. We must apply charity law in making our judgments as to whether an organisation is charitable. This includes:

- Checking that the objects are charitable in law. This normally involves considering whether the objects are currently recognised as being charitable. If they are not we will apply the principles in **Recognising New Charitable Purposes (RR1A)** in considering whether a new charitable purpose can be recognised within the law.
- Checking its activities or proposed activities to see whether these are capable of furthering the stated purpose.
- Being satisfied that the public benefit test is satisfied.

78. The fuller the information that is supplied at the beginning the better. We start from cold and have to build up our picture of the organisation from which to make our judgments about charitable status primarily from the information supplied.

79. We must have some basic factual information about the charity and the trustees in order to make the appropriate entries in the Register of Charities. We must be satisfied that the organisation is eligible to be registered and not exempt or excepted from registration. If the organisation is excepted and the trustees wish to be voluntarily registered we will wish to consider the case made for voluntary registration on its merits. If the organisation cannot operate and has no plans to enable it to operate in the foreseeable future then it cannot remain on the Register. In addition we must be satisfied that each of the trustees is eligible to act as a trustee. We will carry out checks with other agencies (eg the Insolvency Service), and where children are involved we need to be satisfied that any necessary checks have been made through the Criminal Records Bureau against the lists it administers under the Protection of Children Act 1999.

80. We have a general function under the 1993 Act to promote the effective use of charitable resources by encouraging the development of better methods of administration, by giving trustees information and advice on any matter affecting the charity and by investigating and checking abuses. Our aim as the regulator of charities is to give the public confidence in the integrity of charity. We believe that a good time to offer guidance to organisations is before they start their life on the Register. We should all share the objective of seeing every charity having the best opportunity to flourish. As a result where we consider it appropriate we will offer guidance on governance and good practice issues at this stage. Experience has shown that organisations appreciate being given this sort of guidance at this time.

81. We describe the total process as the Gateway approach to registration. The requirements of paragraphs 77 and 79 must be satisfied before an organisation will be entered on the Register. We cannot insist that any advice given under paragraph 80 is followed, but we would be concerned if there was no good reason for ignoring the guidance.

Supporting information

82. The type of supporting information we need to see will depend on the trustees' or promoters' type of organisation. Examples may include promotional literature, independent assessments from experts, lottery grant applications if applicable, newspaper articles, business plans and so on. **We need as much information as you can give about how the organisation will operate, so a full narrative description of its proposed activities should be given, not simply a reiteration of the objects and powers from the governing document.**

83. In many cases we find that whilst the objects as worded are not charitable, the proposed activities when fully explained, clearly show a charitable intention. In such cases we will advise on changes to the wording of the objects, rather than simply rejecting the application.

84. Evidence that the minimum income requirement for compulsory registration is likely to be achieved will also help us to deal with your application more quickly, whether in the form of accounts, bank statements or written pledges of funding.

What happens when we receive your application?

85. We will provide a reply to your application within fifteen working days of receipt. This letter will either approve your application, ask for additional information so that it can be considered in greater depth, or reject the application setting out our reasons for doing so. You will be given the name and contact number for the person dealing with your application along with a reference number to quote in future correspondence. In certain circumstances your application may be returned to you if information or documentation requested with your application has not been included. We will try to be clear about whether our questions directly relate to charitable status or to issues of governance and good practice. Sometimes as we are building up a picture of an organisation it may not be possible for us to differentiate clearly between the two until we have the necessary information.

Will we consider an application where the governing document is in draft form, that is, the organisation does not yet exist?

86. **In general the answer to this is "NO"**. The reason for this is that, in our experience, organisations which already exist have a clear idea of the ways in which they will carry out their objects. In the past we have found that, where an organisation submits a draft governing document, this often leads to lengthy correspondence because the promoters have no clear understanding of what they want to do. In many of these cases the organisation is never actually set up.

87. However, we may (in exceptional circumstances) consider a request from an organisation which has not yet formally adopted a governing document. Each request will be considered on its own merits but examples of the circumstances where we may consider a draft governing document are where a disaster appeal is due to be launched and time is short, or if the proposed charity is operating in a field which is on the fringes of charity law, and the views of our legal staff may need to be sought.

88. The only exception is for applications from companies wishing to use the word charity or charitable in its name (see paragraph 73).

89. Where we do consider a draft governing document, we will look at it **only** to find out:

- whether the proposed purposes (objects) are likely to be charitable, based upon the information provided to us;
- whether the proposed activities are capable of furthering the stated objects; and
- whether any of the administrative provisions prevent charitable status being granted if they were to remain in the governing document.

90. Where the objects and activities appear to be charitable you will be asked to submit a formal application, but this is no guarantee that registration will be granted.

What happens if your application is unsuccessful?

91. If, having considered all the information provided with the application, we decide that your organisation is not exclusively charitable we will write to you and let you know why. The letter will also explain that if you disagree with our decision or if you feel we have misunderstood your application, you will need to write to us setting out the reasons why you think your organisation is charitable. This will allow us to review our decision. You have a right of appeal to the Court where, despite a review of the decision, we are unable to register your organisation.

Date of registration

92. If your application is successful, the date of registration is the date on which we enter your organisation on the Register of Charities. However, charitable status does not depend on registration but on the date that the organisation was set up as a charity (for example, the date charitable objects were adopted). The Inland Revenue may backdate tax exemption to the date on which your organisation started to carry out exclusively charitable purposes, even if this was before the date of registration.

What happens after registration?

93. Registration is not the end of the process. You will have a number of ongoing duties and responsibilities, some of which may involve regular contact with us. This contact will not only provide you with advice and help when you need it, but provides the general public with confidence that charities are being effectively monitored and checked to make sure they are doing what they should. The following is a list of some of the things you will have to do if you are the trustee of a registered charity:

- keep your charity's accounts;
- tell us about any changes to your governing document (for example, changing the specified date of an Annual General Meeting or changing the number of trustee meetings);
- tell us about any changes to the details of your charity shown on the Register of Charities (for example the correspondent's address); and
- tell us if your charity no longer exists or operates;
- return the Register Check Form (RCF) we send out each year; and
- charities with an income or expenditure over £10,000 have a legal duty to send us the Annual return we issue each year. This should be accompanied by the Accounts, Examiner's or Auditor's Report and Trustees' Annual Report. These documents must be sent to us within 10 months of the end of the charity's financial year.

94. If your application for registration is successful, we will send each trustee a letter and leaflet welcoming them to trusteeship and reminding them of these duties, and we will also write to the nominated correspondent confirming your charity's entry on the Register of Charities.

Annex A: Useful addresses and telephone numbers

1. Charity Commission

Charity Commission website: www.charitycommission.gov.uk

Copies of most of our publications can be found on our website with further advice on registration, duties of trustees, commonly asked questions about the accounts regulations and the Annual Return forms etc.

Contact Centre (for all general telephone enquiries): 0870 3330123

The Register of Charities can be consulted at all three of our offices (9am-5pm weekdays):

London

Harmsworth House
13-15 Bouverie Street
London EC4Y 8DP

Liverpool

2nd Floor
20 Kings Parade
Queens Dock
Liverpool L3 4DQ

Taunton

Woodfield House
Tangier
Taunton
Somerset TA1 4BL

2. Other useful addresses and telephone numbers

Action with Communities in Rural England (ACRE)

Somerford Court
Somerford Road
Cirencester
Gloucestershire GL7 1TW
Tel: 01285 653477

The organisation offers advice and support on a wide range of issues from registration to maintaining buildings. It also provides training and publishes books and leaflets and has a special service for the managing trustees of village halls called "The National Village Halls Advisory Service".

Local ACREs assist charities and voluntary organisations in their area. The National Association offers advice direct, or can put charities in touch with their local ACRE.

Association of Charitable Foundations

2 Plough Yard
Shoreditch High Street
London EC2A 3LP
Tel: 020 7422 8600 E-mail: www.acf@acf.org.uk

The Association assists grant-making trusts and foundations, including new ones at the early stages of formation. It provides a variety of courses, seminars and publications on good practice in grant-making and on relevant aspects of charity law, and represents grant-making charities in the public arena. The Association is a membership organisation open to all grant-making charities, and welcomes enquiries from non-members without obligation to join.

Charities Aid Foundation

25 Kingshill Avenue
Kings Hill
West Malling
Kent ME19 4TA
Tel: 01732 520000

The Foundation provides services to facilitate tax-efficient giving, and offers covenant administration services. It carries out research and publishes information on all aspects of funding concerning the voluntary sector. Its services are available to the voluntary sector in general.

The Charity Law Association

Ros Harwood
Rollits
Rowntree Wharf
Navigation Road
York YO1 9WE
Fax: 01904 625807 E-mail: rjh@rollits.co.uk

Community Matters

12/20 Baron St
Islington
London N1 9LL
Tel: 020 7837 7887

The organisation provides advice and assistance, a Community Consultancy Service, courses, seminars, conferences and a wide range of publications. Its services are offered to new and established community organisations.

Companies House

Cardiff
CF14 3UZ
Tel: 0870 333 3636
Website: www.companieshouse.gov.uk

Customs and Excise

All enquiries relating to VAT should be directed to your local HM Customs and Excise Office. Details of local offices can be found in the telephone directory.

Directory of Social Change

24 Stephenson Way
London NW1 2DP
Tel: 020 7209 4949

The organisation offers a wide range of courses and training events on many subjects including volunteer management, communications and fund-raising. A wide range of publications is also produced (eg Fund-raising Handbook, Guide to the Major Trusts). Services are available to any voluntary sector group.

Inland Revenue Charities (Scotland)

Meldrum House
15 Drumsheugh Gardens
Edinburgh
Tel: 0131 777 4000
Charity's Helpline: 0131 777 4040

Gaming Board for Great Britain

Lotteries Section
Berkshire House
168/173 High Holborn
London WC1V 7AA
Tel: 020 7306 6269

The organisation provides information about the regulations concerning lotteries. It is a Government Agency, and any individual may therefore seek information from the Board.

Housing Corporation

149 Tottenham Court Road
London W1P 6BN
Tel: 020 7393 2000

Inland Revenue

St John's House
Merton Road
Bootle
Merseyside L69 9BB
Tel: 08453 020203 (General enquiries)
0151 472 6054 (Charity Trading)

The Inland Revenue are responsible for meeting claims for repayment of tax on charity investment income and covenants. The Inland Revenue has a range of booklets about tax reliefs available to charities.

Institute of Fund-raising

Central Offices
Market Towers
1 Nine Elms Lane
London SW8 5NQ
Tel: 020 7627 3436

The ICFM Trust is a registered charity offering education and training courses in charity fund-raising with the aim of improving standards of performance and ethical practice in charity fund-raising.

The Institute is a professional one, and membership is open only to individuals who must abide by a strict code of practice.

Interchange Legal Advisory Service

Interchange Studios
Hampstead Town Hall Centre
213 Haverstock Hill
London NW3 4QP
Fax: 020 7813 7493 E-mail: legal@interchange.org.uk
Tel: 020 7692 5860

This body gives advice to the whole range of charities, and proposed charities, including national and local groups. The advice covers the preparation of governing documents, advising on trust and charity law, and matters relating to trustees' responsibilities, employment, property, dissolution and insolvency.

The London Stamp Office

The Controller of Stamps
Central Information Section
South West Wing
Bush House
London WC2B 4QN
Tel: 020 7438 7452

The addresses of local stamp offices can be found in your telephone directory, or call the Stamp Office helpline on 0845 603 0135.

National Association of Councils for Voluntary Services (NACVS)

3rd Floor
Arundel Court
177 Arundel Street
Sheffield S1 2NU
Tel: 0114 278 6636

This organisation is the national umbrella body for 250 Councils for Voluntary Service in England. A local Council for Voluntary Service provides advice, support and information to voluntary organisations and charities in their area, including help with registration. If you would like details of your local Council for Voluntary Service please contact NACVS as above.

National Council for Voluntary Organisations (NCVO)

Regents Wharf
8 All Saints Street
London N1 9RL
Tel: 0800 2798 798

The NCVO offers advice on a wide range of subjects. It runs seminars and produces various publications (eg "The Good Trustee Guide"). To join the NCVO your organisation must be national or have the potential to become national. However, the Trustees Services Unit Advice Line can offer direct advice to local groups.

Northern Irish charities:

Department for Social Development
The Voluntary & Community Unit
5th Floor
Churchill House
Victoria Square
Belfast BT1 4SD
Tel: 02890 569 313

Financial Services Authority

25 The North Colonnade
Canary Wharf
London E14 5HS
Tel: 020 7066 1000

Scottish Charities Office

25 Chambers Street
Edinburgh EH1 1LA
Tel: 0131 226 2626

Wales Council for Voluntary Action (WCVA)

Baltic House
Mount Stuart Square
Cardiff CF10 5FH
Tel: 029 2043 1700

WCVA is the voice of the voluntary sector in Wales. It represents the interest of and campaigns for voluntary organisations, volunteers and communities in Wales. It provides a comprehensive range of information, consultancy, funding, management and training services.

Wales Association of County Voluntary Councils (WACVC)

c/o G Benfield
WCVA
(Address as above)
Tel: 029 2043 1700

Annex B - Charity Commission Guidance

We produce guidance in a range of formats (eg booklets, audio-cassettes and information sheets) which are relevant to starting and registering a charity. They are listed below with appropriate reference numbers. For a full list see **CC1 (Charity Commission Publications)**. All are obtainable on our website, by calling our Contact Centre on 0870 333 0123, or by completing the coupon at the back of this booklet and sending it to the address shown.

Guidance (available on the website or as booklets)

| | |
|---------|---|
| CC2 | Charities and the Charity Commission |
| CC3 | Responsibilities of Charity Trustees |
| CC3(a) | Responsibilities of Charity Trustees: A Summary |
| CC4 | Charities for the Relief of Financial Hardship |
| CC6 | Charities for the Relief of Sickness |
| CC8 | Internal Financial Controls for Charities |
| CC9 | Political Activities and Campaigning by Charities |
| CC9(a) | Political Activities and Campaigning by Local Community Charities |
| CC11 | Payment of Charity Trustees |
| CC19 | Charities' Reserves |
| CC20 | Charities and Fund-raising |
| CC20(a) | Charities and Fund-raising: A Summary |
| CC22 | Choosing and Preparing a Governing Document |
| CC23 | Exempt Charities |
| CC24 | Users on Board: Beneficiaries who become trustees |
| CC29 | Charities and Local Authorities |
| CC35 | Charities and Trading |
| CC37 | Charities and Contracts |
| CC40 | Disaster Appeals: Attorney General's Guidelines |
| CC48 | Charities and Meetings |
| CC49 | Charities and Insurance |
| CC60 | The Hallmarks of a Well-run Charity |
| CC61 | Charity Accounts: The framework |

To request these on audio-cassette, replace the CC prefix in the reference number with AC.

Also available:

Review of the Register publications

| | |
|------|---|
| RR1 | The Review of the Register of Charities |
| RR1A | Recognising New Charitable Purposes |
| RR2 | Promotion of Urban and Rural Regeneration (website only) |
| RR3 | Charities for the Relief of Unemployment |
| RR4 | The Recreational Charities Act 1958 |
| RR5 | The Promotion of Community Capacity Building (website only) |
| RR6 | Maintenance of an Accurate Register of Charities |
| RR7 | The Independence of Charities from the State |

| | |
|------|--|
| RR8 | The Public Character of Charity |
| RR9 | Preservation and Conservation |
| RR10 | Museums and Art Galleries |
| RR11 | Charitable Status and Sport (website only) |
| RR12 | The Promotion of Human Rights (website only) |

Model governing documents

| | |
|-----|---|
| GD1 | Model Memorandum and Articles of Association for a Charitable Company |
| GD2 | Model Declaration of Trust for a Charitable Trust |
| GD3 | Model Constitution for a Charitable Unincorporated Association |

Regulatory Studies

| | |
|------|---|
| RS1 | Trustee Recruitment, Selection and Induction |
| RS2 | Charities and Commercial Partners |
| RS3 | Charity Reserves |
| RS3A | Charity Reserves - Key Findings |
| RS4 | Collaborative Working and Mergers |
| RS4A | Collaborative Working and Mergers - Summary |
| RS5 | Small Charities and Reserves |
| RS6 | Milestones - Managing key events in the life of a charity |
| RS6A | Milestones - Summary |

Information sheets

| | |
|-------|------------------|
| INF 5 | Counselling |
| INF 6 | Charity Names |
| INF 8 | Promotion of Art |
| INF 9 | Animal Charities |

Other languages

Most of our publications are also available in Welsh, and we also have summary publications in Arabic, Bengali, Cantonese, Gujarati, Kurdish, Somali, Urdu and Vietnamese. Please ask our Contact Centre staff for the latest details.

Braille

The following publications are also available in the Braille format:

| | |
|--------|---|
| CC2 | Charities and the Charity Commission |
| CC3 | Responsibilities of Charity Trustees |
| CC3(a) | Responsibilities of Charity Trustees: A Summary |
| CC9 | Political Activities and Campaigning by Charities |
| CC20 | Charities and Fund-raising |
| CC24 | Users on Board: Beneficiaries who become trustees |
| CC44 | Small Charities: Transfer of Property, Alteration of Trusts, Expenditure of Capital |

Application to Register a Charity

The application pack can be ordered direct from our Contact Centre.

Significant changes from the previous version of this guidance

The previous version of this guidance was published in August 2002. Significant changes included in this version are:

- reflecting the publication of example objects on our website (paragraph 63);
- further clarifying the circumstances in which we will consider governing documents in draft form (paragraph 89); and
- reflecting changes to the requirements for stamping of trust deeds following the introduction of Stamp Duty Land Tax on 1 December 2003 (page 20).

Various minor and consequential amendments have been made to clarify the text and to make it as up to date as possible.

We aim to make our publications as useful and easy to read as possible. If you have any suggestions about how this booklet may be improved, please write to the Head of Publications at our Taunton office.

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