

Consents for charitable companies

Guidance for directors of charitable companies on obtaining consent to alter objects/purposes, dissolution or benefit provisions contained in their articles of association and transactions with directors

The Charity Commission for Northern Ireland

The Charity Commission for Northern Ireland is the regulator of charities in Northern Ireland, a non-departmental public body sponsored by the Department for Communities.

Our vision

To deliver in partnership with other key stakeholders in the charitable sector “a dynamic and well governed charities sector in which the public has confidence, underpinned by the Commission’s effective delivery of its regulatory role.”

Further information about our aims and activities is available on our website www.charitycommissionni.org.uk

Equality

The Charity Commission for Northern Ireland is committed to equality and diversity in all that we do.

Accessibility

The Commission’s website has been designed to **W3C standards** of accessibility and includes a number of features to enhance accessibility for a wide range of individuals. These include colour contrast and resize options. Materials may be made available in alternative formats on request. If you have any accessibility requirements please contact us.

Online or in print

If you are viewing this document online, you will be able to navigate your way around by clicking on links either within the contents page or text.

We have produced a glossary that provides further information, definitions and descriptions of some key terms. The words in **bold green type** indicate words that are found in the glossary towards the end of this document. If you are reading the document online you can click on the word and it will link you to the definition in the glossary. The words in *blue italics* indicate other guidance.

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

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Section 1: Overview

Charities may need to adapt the way they operate to reflect changes in the context in which they work which may involve changes to their governing document. Charitable companies must seek the prior consent of the Charity Commission for Northern Ireland (the Commission) for certain changes to their articles of association.

This guidance is intended to support charitable companies to seek consent to alter:

- their objects, otherwise known as purposes
- dissolution provisions in relation to property
- provisions relating to benefits to directors, that is the people who are the charity trustees, members of the company or people connected with them.

These are known as “regulated alterations”.

The guidance also intends to support charitable companies to seek the prior written consent of the Commission where they want to undertake a transaction involving directors, as required by company law.

Charitable companies have their own separate legal identity and the liability of directors is limited. They will not incur any liability towards third parties if they have acted diligently and complied with statutory obligations. They may be held personally responsible for any liabilities incurred by the charity if they have acted recklessly or fraudulently or operate the charitable company whilst it is insolvent and cannot meet its liabilities from its assets.

It is important to note that this guidance relates to regulated alterations that require the advance consent of the Commission.

When a charitable company makes changes to its governing document these changes must be adopted by a special resolution of the **members of the company** at a general meeting or by a written resolution procedure. The charity must send a signed copy of the resolution and the amended articles to Companies House and, if already registered, to the Commission. The timescale for this, as set by Companies House, is currently within 15 working days. If the change makes an alteration to the objects a separate form is also required to be submitted to Companies House as the change to objects (purposes) does not take effect until the amended Articles appear on the register at Companies House.

Section 2: About this guidance

What does this guidance cover?

The guidance is divided into two main sections. Within each of these sections we have detailed the legal provisions available and how and when you should seek to use those provisions. This guidance is intended to support **charitable companies** to seek prior consent to:

Section 3: alter objects, dissolution or benefits provisions contained in a charitable company's articles of association. For companies with older style memorandum and articles, all provisions in the memorandum are now contained in one document and classed under the Articles.

Section 4: undertake transactions which benefit directors.

While **charitable companies** may use the word '**objects**' in their governing documents to describe what they are set up to achieve, charity law uses the word '**purposes**.' The term 'objects' has the same meaning as 'purposes'. Throughout this guidance the word 'objects' is used as it is more familiar to charitable companies. All of a company's objects must be charitable for the company to be a charity.

Who does this guidance apply to?

The information in this guidance applies to a charitable company whether it is registered with the Commission, deemed to be a charity or a non-deemed organisation that is still waiting to be called forward to apply for registration.

Before the Commission began the registration process in December 2013, the law in Northern Ireland deemed to be charities, organisations granted charitable tax exemptions through Her Majesty's Revenue and Customs (HMRC). Now that registration has begun, every charity in Northern Ireland must apply to the Commission for registration when called forward to do so. During this transitional period, while registration is progressing, the Commission's powers extend to the following organisations:

- Under the Charities Act (Northern Ireland) 2008: organisations that have registered with the Commission as charities
- Under transitional orders: organisations which had been granted charitable tax status by Her Majesty's Revenue & Customs (HMRC)

as at 18 August 2013. These organisations are "deemed" to be charities

- Non-deemed charities are organisations which may be new or have been operating for many years, but are not yet registered with the Commission and have never had charitable tax status.

What does this guidance not cover?

You should not rely on this guidance to provide a full description of legal matters affecting your charity nor does this guidance replace advice from a charity's own professional advisers. It can harm a charity if changes are made that are legally invalid, or do not have the required effect, and **charity trustees** may be held personally responsible for any loss or liability incurred by the charity as a result.

Charitable companies also have to be mindful of the requirements of company law. More information on this can be accessed from [Companies House](#). Charities may also be subject to other legislation or regulation, for example, equality legislation.

Note that the Commission is not in a position to give informal advice or reassurances on specific changes or amendments.

Will the Commission publish its decisions?

The Commission has considered the publication of decisions under sections 96, 98 and 99 of the Charities Act in line with its *Publishing our decisions* policy:

Section 96: We will usually publish our decisions, unless we consider there is a strong reason why we should not. Additionally, a company's articles of association are available through Companies House and companies are required to lodge updated articles with Companies House once amendments have been made.

Section 98: We will usually publish our decisions, unless we consider there is a strong reason why we should not. This is because we believe this type of resolution and our decision can affect public trust and confidence in charities.

Section 99: We will usually publish our decisions, unless we consider there is a strong reason why we should not. This is because we believe

this type of resolution and our decision can affect public trust and confidence in charities.

Decisions are published on the [Casework decisions](#) page on our website.

Who does this guidance apply to?

This guidance is aimed at **directors** of charitable companies or someone acting on behalf of a charity, for example, a solicitor, accountant, company secretary, agent or adviser. It also is aimed at charitable corporate bodies.

What are legal requirements and good 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 good practice, but where there is no specific legal requirement. **Charity trustees** should follow the good practice guidance unless there is good reason not to do so.

Charity legislation

References in this document to 'the Charities Act' are to the **Charities Act (Northern Ireland) 2008**.

Key terms

The following are some key terms that it will be useful to understand when reading this guidance. They, and other terms, are also listed in a glossary at [appendix 1](#).

Articles of association: A document that specifies the regulations for a company's operations. The articles of association define the company's purpose and lay out how tasks are to be accomplished within the organisation, including the rules for holding general meetings and board meetings, the process for admitting members and for appointing directors and how financial records will be handled. For companies with older style memorandum and articles, all provisions in the memorandum are now classed under the Articles.

Directors: In the context of a charitable company, the directors at company law are the 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, executive committee, committee members, governors or directors or they may be referred to by some other title. Charities often give the title of **Executive Director** to the Chief Executive, who is not a charity trustee or company director.

Some people are disqualified from acting as directors or charity trustees. These disqualifications are set out in the Charities Act.

Dissolution: Termination of a **charitable company** either a) voluntarily by resolution, paying debts, distributing assets and filing dissolution documents with Companies House or b) compulsorily by state suspension for not paying taxes or some other action of either the government or creditors of the charity.

Members: A company member is defined as a person who has agreed to become a member and whose name is entered on the company's register of members. It is a body of guarantors which give an undertaking to contribute a nominal amount (typically very small) in the event of the winding up of the company. They are not involved in the day-to-day management of a charitable company but are entitled to do the following things:

- attend and vote at general meetings; normally there will be one meeting per year, called the Annual General Meeting (AGM), and members will be given 21 days notice of the place and time of the meeting. All other general meetings, other than an AGM, members will be given 14 days notice.
- receive the annual accounts of the company
- elect directors by voting at the meeting
- vote on any fundamental changes to the nature of the company, its name, its objects, which will show how it uses its funds.

They are not entitled to receive dividends or other income from the company. If the company makes a surplus this will be retained to help pay for the company's activities in the following years. If the company is wound up members will not receive any money from the company because its constitution requires that it should be paid to a similar charity or charitable purpose.

Objects: This term is generally used to describe and identify the purpose(s) for which the charity has been set up. The objects do not say what the charity will do on a daily basis (its activities) but what it is set up to achieve or work towards. Sometimes the word purpose or purposes is used instead. A charity's objects must be exclusively charitable. They are usually set out in a clause or paragraph of the charity's governing document. If the objects allow an organisation to do something which the law does not recognise as charitable the organisation is not a charity and could not be registered with us.

Persons connected with a director: This relates to a range of people or a body corporate with which a director is connected either through family relationships, business or work. A full definition is available in the glossary.

Section 3: Alteration of objects, dissolution or benefits provisions

3.1 When would we use this?

Sometimes a **charitable company** may find that, in order to remain effective, it needs to make changes to its **articles of association**. Some changes require prior written consent from the Commission before being applied, these changes are known as regulated alterations.

You must seek the Commission's consent:

- to add to, remove or alter your company's **objects**
- to alter the **dissolution** clause
- to alter any provision where the change would give authorisation for any benefit to be obtained by a **director**, member of the company, or **persons connected** with them.

This requirement is set out in section 96 of the Charities Act.

Where consent is sought to alter a provision relating to benefits to trustees it is important that you also refer to the Commission's [Making payments to trustees](#) guidance. This guidance provides further information on when payments can be made to trustees and the criteria that must be met.

Some governing documents specifically state that the Commission's prior consent is needed for all changes. Where this is the case the charity trustees must act in accordance with the governing document.

3.2 When do we not need to use this?

You do not generally need to seek our consent to alter provisions which relate to payment for services provided to or on behalf of a charity by:

- a person who is a **director** or
- is connected with a director, which might ultimately result in a director obtaining a benefit.

This is provided that:

- the maximum amount is set out in a written agreement
- it is reasonable in the circumstances
- it is in the best interests of the charity
- the number of people receiving this remuneration are in the minority
- the articles of association do not include any express prohibition on directors receiving remuneration for services provided to or on behalf of a charity.

The Commission's *Running your charity* and *Making payments to trustees* guidance provide further information on a director's duty in respect of these kinds of payment for services. More information and examples of remuneration for services to or on behalf of a charity are available in Section 4 of the *Making payments to trustees* guidance. This section is statutory guidance which means that charity trustees must have regard to it when making decisions about directors' remuneration.

Other non regulated alterations include:

- renumbering the clauses in the governing document
- reclassifying a clause as an article where previously it was located in the memorandum
- reflecting any changes to the numbering, but not the wording, of other clauses referred to in the objects or dissolution clause
- changes to the appointment or rotation of directors
- changes to the class of membership
- providing for trustees indemnity insurance

Even in cases where we do not have to give consent to the alterations made to the articles of association, under section 17(3) of the Charities Act, the charity trustees of a registered charity must notify us of any changes that have been made to the governing document of the charity.

Changes may be adopted by a special resolution at a general meeting or by a written resolution procedure. The directors must then send a signed copy of the resolution and the amended articles to Companies House. If there is an alteration to the objects clause then an additional form must be filed at Companies House. The timescale for this, as set by Companies House, is currently within 15 working days of the date that the resolution is passed.

It is helpful for the charity to inform the Commission at the same time as it sends the resolution to Companies House.

3.3 Who can use this?

All charitable companies must comply with the provisions of section 96 of the **Charities Act**.

3.4 What is the process?

Directors must ensure that:

- any changes in objects or provisions do not affect the charitable nature of the company and that all its objects remain exclusively charitable
- any changes are in the best interests of the charity
- new or revised objects do not undermine or work against the previous objects of the charity.

If the directors are not satisfied that this is the case, they should reconsider the proposed change in objects or provisions.

Directors must send the Commission:

- a copy of the existing governing document
- the proposed new articles of association
- an explanation as to why the changes are necessary and why they are in the charity's best interests.

Using the 'track change' function on Microsoft Word to 'track' changes on the governing document makes it easier for you to see these changes. This also makes it easier for the casework officer assigned to assess your application to identify changes and make comparisons. In any event we expect a list detailing the changes by showing the original wording and the proposed changes.

Use the [Consents form](#) to request an alteration and provide the required supporting documentation. If you are applying for consent to authorise an alteration to a provision that would authorise payment or any other benefit to a trustee then it is important that you refer to the [Making payments to trustees guidance](#) produced by the Commission. Additionally, when drafting clauses, you may find it helpful to refer to the Commission's [Model memorandum and articles for charitable companies](#) which is available on our website.

If you receive consent from the Commission you must put a **special resolution** to a vote before the resolution can become effective. This is a requirement of company law, and may also be a requirement in the articles of association. Some articles contain **entrenchment provisions** or other provisions requiring the consent of a third party (such as a grant provider in the letter of offer) or a unanimous vote of members. Directors should take legal advice if they are unsure whether entrenchment provisions apply.

3.5 What will the Commission do?

The Commission will consider the proposed alteration to assess whether:

- any new or amended objects are exclusively charitable
- any new or amended objects undermine the current objects
- the dissolution clause retains the provision that the charity's assets will remain applicable for charitable purposes if the charity closes
- any changes that would provide authorisation for any benefits to directors are in accordance with charity law and make suitable provision for the protection of the charity's assets
- the proposed special resolution and statement of reasons have merit, for example, there is a justifiable reason for the new or amended objects or provisions and they are in the best interests of the charity.

The Commission may request further information. Ultimately the Commission can withhold consent if we are not satisfied with the changes.

3.6 What about good practice?

It is good practice for the special resolution to state the section of the Charities Act under which the special resolution has been enacted.

3.7 When will the resolution take effect?

The resolution will only become effective when the Commission has given prior written consent and the company's members have approved it. We cannot give our consent retrospectively and no alteration made before we give our consent will be valid. The only exception to this is where the company's members pass a resolution that is conditional upon our giving the required consent. In these cases, the clear intention is that our consent brings the resolution into effect.

We aim to process most applications within three months of receipt of a complete application.

3.8 Do we need to do anything else?

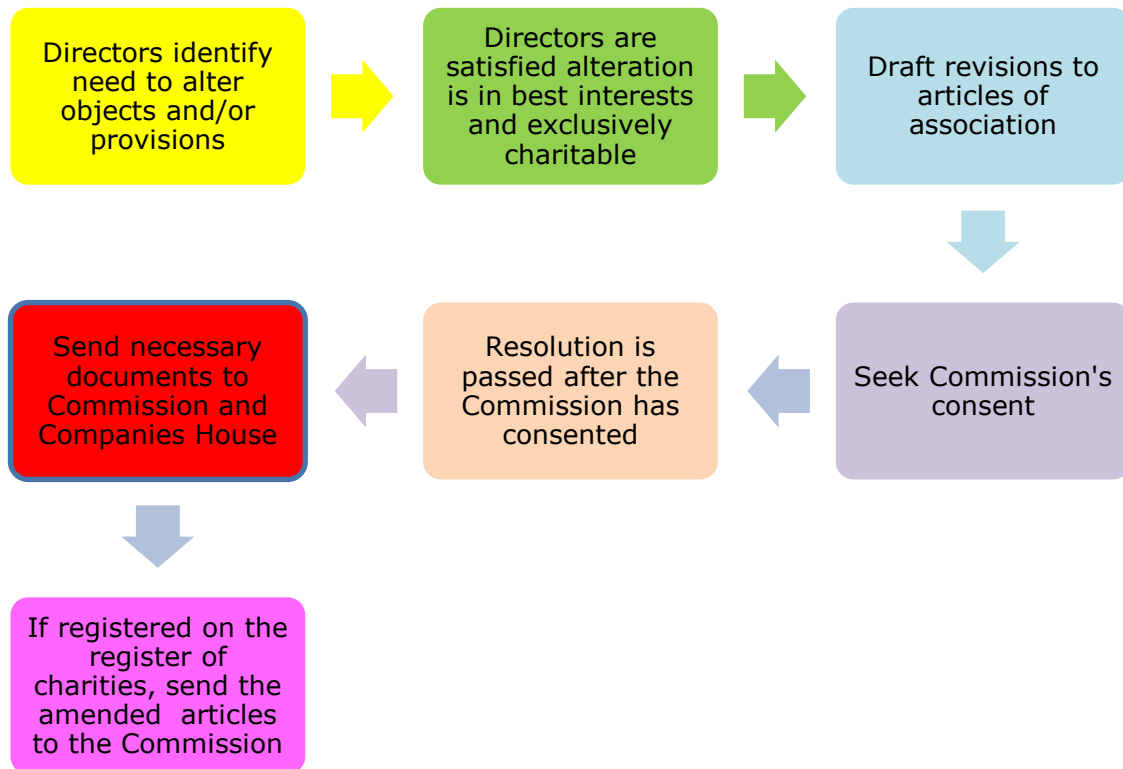
Company law places certain requirements on charitable companies which have made regulated alterations to their articles of association. This includes forwarding a copy of the amended memorandum and/or articles of association to Companies House along with the special resolution effecting the alteration. Both must be accompanied by a copy of the Commission's written consent.

Once the resolution is passed, and you have submitted it to Companies House with a copy of the amended articles of association, a registered charity must send a copy of the amended articles of association to the Commission.

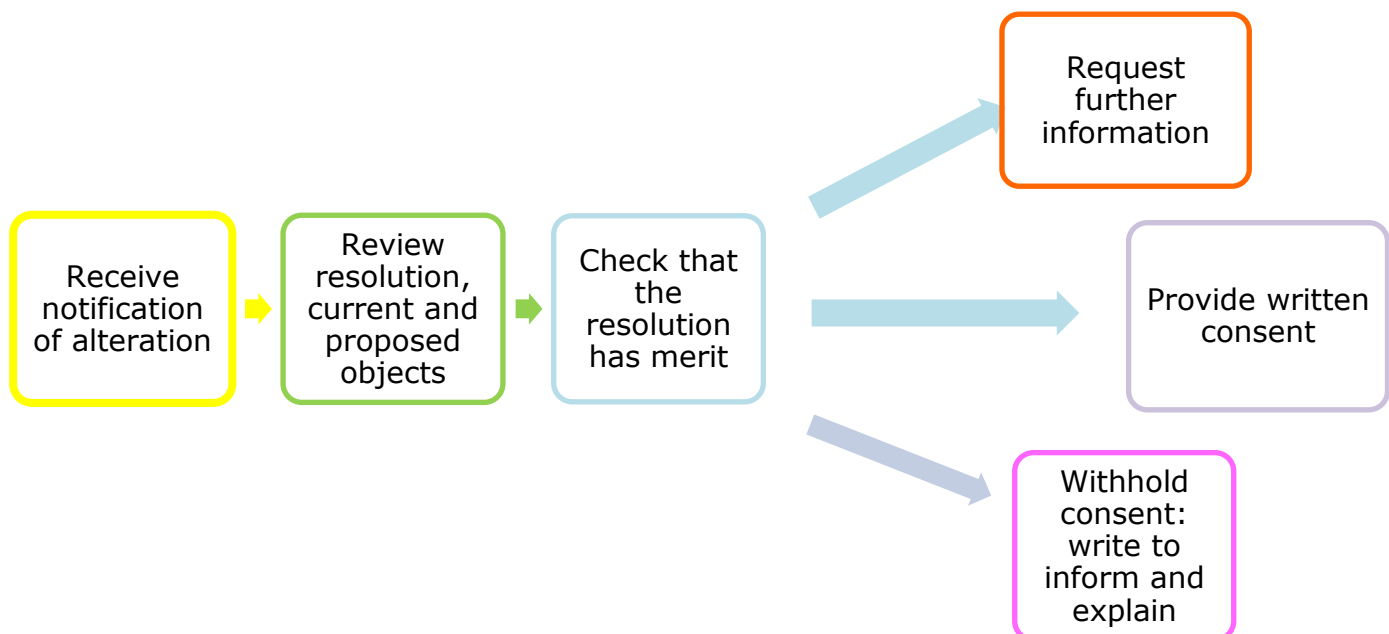
For further information on company requirements you should contact Companies House, www.companieshouse.gov.uk.

The following flow charts may assist you in following the required procedure.

What process should you follow?



What process will the Commission follow?



Section 4: Transactions with directors

4.1 When would we use this?

Certain transactions with the directors of a **charitable company** require approval from the **members** of the company before they become effective. These requirements are set out in sections 98 and 99 of the Charities Act. The Commission has produced guidance on *Trustee expenses and payments*, which should be read in conjunction with this document. Transactions which require members' approval are set out in **company law**.

You must seek the Commission's prior consent where transactions relate to:

- directors' long term service contracts
- substantial property transactions when
 - the asset which is the subject of the transaction exceeds 10 per cent of the company's asset value and is more than £5,000 or
 - the asset exceeds £100,000
- loans and quasi-loans to **directors**
- loans or quasi-loans to **persons connected with directors**
- credit transactions for the benefit of directors
- related arrangements, for example, transactions with directors of holding companies
- payment to a director for loss of office
- payment to a director for loss of office in connection with transfer of undertakings.

Consent is also needed when non-cash assets are transferred from an unincorporated charity to a charitable company whose directors include some or all of the unincorporated charity's trustees. Or where the new incorporated charity grants an indemnity to the charity trustees of the unincorporated charity.

Where approval of the transactions listed above does not require members' approval because of an exemption in the company law provisions, the directors of a charitable company must still seek the consent of the Commission.

4.2 Who can use this?

All charitable companies must comply with the provisions of sections 98 and 99 of the **Charities Act**.

4.3 What is the process?

Directors must send the Commission:

- a copy of the governing document
- a copy of **the proposed resolution** as required by the company's articles of association
- a memorandum setting out the particulars of the transaction
- board minutes proposing the transaction
- a statement of reasons as to why the transaction is in the best interests of the charity.

Use the *Consents form* to request approval and provide the required supporting documentation.

4.4 What will the Commission do?

The Commission will:

- consider if the proposed resolution and statement of reasons has merit, for example, that the transaction is in the best interests of the charity
- check no harm to the charity will result from carrying out the transaction.

The Commission may request further information, object to the proposed wording and/or object on merit grounds.

If we do any of the above we will write to inform you and to explain.

4.5 What about best practice?

It is best practice for the resolution to state the section of the Charities Act under which the resolution has been enacted.

4.6 When will the resolution take effect?

The resolution will become effective only when the Commission has given prior written consent and the company's members have approved it. We cannot give our consent retrospectively and no alteration made before we give our consent will be valid. The only exception to this is where the company's members pass a resolution that is conditional upon our giving the required consent. In these cases, the clear intention is that our consent brings the resolution into effect.

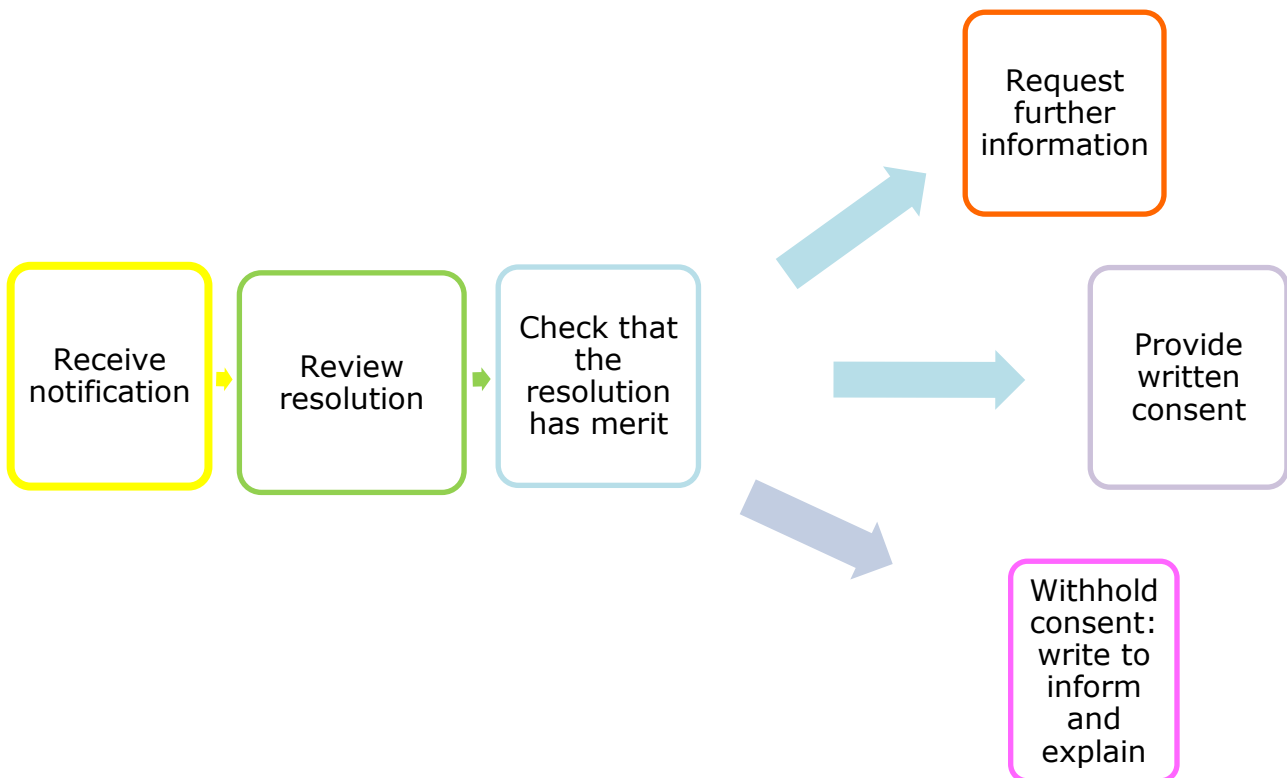
We aim to process most applications within three months of receipt of a complete application.

The following flow charts may assist you in following the required procedure.

What process should you follow?



What process will the Commission follow?



Appendix 1: Glossary

Term	Definition
Articles of association	<p>A document that specifies the regulations for a company's operations. The articles of association define the company's purpose and lay out how tasks are to be accomplished within the organisation, including the process for appointing directors and how financial records will be handled. For companies with older style memorandum and articles all provisions in the memorandum are now classed under the articles of association.</p>
Charitable company	<p>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.</p>
Charities Act (Northern Ireland) 2008	<p>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.</p> <p>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</p> <p>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</p>
Charities Act (Northern Ireland) 2013	<p>The Charities Act (Northern Ireland) 2013 was brought in to amend the definition of a charity in the Charities Act (Northern Ireland) 2008.</p> <p>The full content of the 2013 Act can be found at www.legislation.gov.uk</p>
Charity trustees	<p>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,</p>

Term	Definition
	<p>managing trustees, committee members, governors or directors or they may be referred to by some other title.</p> <p>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:</p> <ul style="list-style-type: none"> • 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 trustee by the Commission or by the Courts • is subject to disqualification under company legislation.
Company law	<p>Throughout this guidance, references to “company law” are to the Companies Act 2006. The full content of the 2006 Act can be found at www.legislation.gov.uk</p>
Directors	<p>In the case of a charitable company it is the directors who are the charity trustees.</p>
Dissolution	<p>Voluntary or involuntary termination of an organisation following the cessation of operation, discharge of liabilities and distribution of assets.</p>
Entrenchment provisions	<p>A company's articles may contain provision (“provision for entrenchment”) to the effect that specified provisions of the articles may be amended or repealed only if conditions are met, or procedures are complied with, that are more restrictive than those applicable in the case of a special resolution.</p>
Members of the company	<p>A member is defined as a person who has agreed to become a member and whose name is entered on the organisation’s register of members. They are not involved in the day-to-day management of an organisation but are entitled to do the following things:</p> <ul style="list-style-type: none"> • attend and vote at general meetings;

Term	Definition
	<ul style="list-style-type: none"> • receive the annual accounts of the organisation • elect and remove trustees by voting at the meeting • vote on any fundamental changes to the nature of the organisation, its name, its objects or what happens to its profits. <p>Normally there will be one meeting per year, called the Annual General Meeting (AGM), and members will be given at least three weeks' notice of the place and time of the meeting. Other general meetings may be called in exceptional circumstances. An AGM is best practice but not compulsory.</p> <p>They are not entitled to receive dividends or other income from the organisation. If the organisation makes a profit this will be retained to help pay for the organisation's activities in the following years. If the organisation is dissolved, members will not receive any money from the organisation because its constitution requires that it should be paid to another similar organisation or to a charity. If it is not in the governing document, charity law would require that the monies be transferred in this manner by use of a scheme or other power.</p>
Objects	<p>This term is sometimes used to describe and identify the purpose for which the charity has been set up. They do not say what the organisation will do on a daily basis. Sometimes the word purpose is used instead.</p> <p>A charity's purposes must be exclusively charitable. They are usually set out in a clause or paragraph of the charity's governing document. If the purposes allow the organisation to do something which the law does not recognise as charitable the organisation is not a charity and could not be registered with us.</p>
Persons connected with a director	<p>1. The following persons are connected with a director of a company –</p> <ul style="list-style-type: none"> a) a child, parent, grandchild, grandparent, brother or sister of the trustee; (b) the spouse or civil partner of the trustee or of any person falling within paragraph (a);

Term	Definition
	<p>(c) a person carrying on business in partnership with the trustee or with any person falling within paragraph (a) or (b);</p> <p>(d) an institution which is controlled—</p> <p>(i) by the trustee or by any person falling within paragraph (a) (b) or (c), or</p> <p>(ii) by two or more persons falling within sub-paragraph (i) when taken together;</p> <p>(e) a body corporate in which—</p> <p>(i) the trustee or any connected person falling within any of paragraphs (a) to (c) has a substantial interest, or</p> <p>(ii) two or more persons falling within sub-paragraph (i), when taken together, have a substantial interest.</p> <p>2. For the purposes of (a) above a “child” includes a stepchild.</p> <p>3. For the purposes of (b) a person living with another as that person’s husband or wife shall be treated as that person’s spouse.</p> <p>4. Where two persons of the same sex are not civil partners but live together as if they were, each of them shall be treated for those purposes as the civil partner of the other.</p> <p>5. For the purposes of (c) above a person controls an institution if that person is able to secure that the affairs of the institution are conducted in accordance with the wishes of that person.</p> <p>6. For the purposes of (e) above any such connected person as is there mentioned has a substantial interest in a body corporate if the person or institution in question-</p> <p>(a) is interested in shares comprised in the equity share capital of that body of a nominal value of more than one-fifth of that share capital, or</p> <p>(b) is entitled to exercise, or control the exercise of , more than one-fifth of the voting power at any general meeting of that body.</p> <p>The rules set out in Schedule 1 of the Companies Act 2006 (rules for interpretation of certain provisions of that Act) shall apply for the objects of 6 above as they apply for the objects</p>

Term	Definition
	<p>of section 254 of the Companies Act 2006 (“connected persons” etc)</p> <p>In paragraph 6 “equity share capital” and “share” have the same meanings as in the Companies Act 2006.</p>
Regulated alteration	<p>A regulated alteration is any amendment of the company’s articles to add, remove or alter a statement of the company’s objects, any alteration of any provision of its articles which direct the application of property of the company on its dissolution, or any alteration of any provision of its articles where the alteration would provide authorisation for any benefit to be obtained by charity directors or members of the company or people connected to them.</p>
Resolution	<p>A motion adopted by a deliberative body. The substance of the resolution can be anything that can normally be proposed as a motion. For long or important motions, though, it is often better to have them written out so that discussion is easier or so that it can be distributed outside of the body after its adoption.</p>
Special resolution	<p>This is a resolution passed by the vote of a majority of 75 per cent or over of all the members of a company eligible to vote (section 283 of the Companies Act 2006). Those eligible to vote will usually be all the members of the charitable company. The resolution can be passed as a written resolution or at a meeting by a show of hands. In the event of a meeting, the notice of the meeting must include the text of the resolution and specify the intention to pass it as a special resolution.</p>
Statement of reasons	<p>The justification provided by the charitable company for its decision.</p>
Undischarged bankrupt	<p>This is someone who has been declared bankrupt, and is not yet discharged from bankruptcy.</p>
W3C Standards	<p>W3C accessibility standards consist of a set of guidelines for making content accessible especially to those web users who have a disability. This standard is recognised internationally.</p>

Useful contacts

There are many resources that charity trustees can use to help them carry out their duties. This is not a definitive list of all the sources of information available. We would encourage trustees to make use of the wide range of organisations that can help them run their charity as effectively as possible.

Charity Commission for
England and Wales (CCEW)

PO BOX 1227
Liverpool
L69 3UG

Telephone: 0845 300 0218

Website: www.charitycommission.gov.uk

Companies House

Companies House Northern Ireland
Second Floor, The Linenhall
32 - 38 Linenhall Street
Belfast, BT2 8BG

Telephone: 0303 1234 500

Website:

www.gov.uk/government/organisations/companies-house

Department for
Communities

Lighthouse Building
1 Cromac Place
Gasworks Business Park
Ormeau Road
Belfast, BT7 2JB

Telephone: 028 9082 9416

Website: www.dsdni.gov.uk

Department for the
Economy

Netherleigh House
Massey Avenue
Belfast
BT4 2JP

Telephone: 028 9052 9900

Website: www.detini.gov.uk

HM Revenue and Customs
(HMRC)

HM Revenue & Customs
Charities Correspondence S0708
PO Box 205
Bootle
L69 9AZ

Telephone:0300 123 1073
Website: www.hmrc.gov.uk/charities

Northern Ireland Council
for Voluntary Action
(NICVA)

61 Duncairn Gardens
Belfast
BT15 2GB

Telephone:028 9087 7777
Website: www.nicva.org

Office of the Scottish
Charity Regulator (OSCR)

OSCR
2nd Floor
Quadrant House
Dundee

Telephone: 01382 220446
Website: www.oscr.org.uk

The Charity Tribunal

Tribunals Hearing Centre
2nd Floor, Royal Courts of Justice
Chichester Street
Belfast
BT1 3JF

Telephone: 0300 200 7812
Website:www.courtsni.gov.uk/en-GB/Tribunals/CharityTribunal

The Law Society of
Northern Ireland

96 Victoria Street
Belfast
BT1 3GN

Telephone: 028 9023 1614
Website:www.lawsoc-ni.org.uk

Useful links and guidance

[Registering your charity – guidance](#)

[Running your charity – guidance](#)

[Trustee’s expenses and payments](#)

[Equality guidance for charities](#)

[Publishing our decisions](#)

[Making payments to trustees](#)

[Model memorandum and articles for charitable companies](#)

[Challenging a decision of the Commission](#)

[Decisions on waiving trustee disqualifications](#)

[Purposes and public benefit toolkit](#)

[Suite of guidance for accounting and reporting](#)

[Public benefit guidance for accounting and reporting](#)

If you are unhappy with our decision

If you disagree with one of our decisions, we would like to reconsider it ourselves in the first instance. Our 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 we will refer the matter to someone who did not make the original decision. You can also seek to appeal our decision at the Charity Tribunal.

Where we do not provide consent under section 99 of the Charities Act, this can only be reviewed by a Judicial Review process of the High Court.

If you are unhappy with our service

The Charity Commission for Northern Ireland is committed to delivering a quality service at all times. However, we know that sometimes things can go wrong. If you are unhappy about any aspect of our service we would like to hear from you, and have a procedure that you can use. You will find further information on these processes on our website.

Data Protection

The Charity Commission for Northern Ireland is responsible for registering, regulating and reporting on the charity sector in Northern Ireland. As the charity regulator, we are lawfully required to collect and process personal data in order to achieve our statutory objectives, functions and general duties.

Any personal data you give us will be held securely and in accordance with data protection rules and principles. 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](#). The information will be safeguarded and will not be disclosed to anyone not connected to the Commission unless:

- you have agreed to its release,
- the Commission is legally bound to disclose the information
- the Commission regards disclosure as necessary in order to properly carry out its statutory functions

The Commission may also disclose information or personal data to other relevant public authorities where it is lawful to do so and where, for the purposes of national security, law enforcement, or other issues of overriding public interest, such disclosure is necessary.

We will ensure that any disclosure made for this purpose is lawful, fair, considers your right to privacy and is made only to serve the Commission's statutory objectives as a regulator.

When you provide the Commission with information used to carry out its functions, you are obliged to comply with section 25 of the *Charities Act (Northern Ireland) 2008* which means that it is an offence to provide information which is false or misleading. In respect of your personal data we expect any data which you give us to be truthful, accurate and up-to-date.

For further information, you may wish to read the Commission's [Privacy notice](#) which details what to expect when the Commission collects and processes personal information, including your rights in relation to that processing if we hold your information.

Freedom of Information

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.

Further information on our activities is available from:

**Charity Commission for
Northern Ireland
257 Lough Road
Lurgan
Craigavon
BT66 6NQ**



www.charitycommissionni.org.uk

Email: admin@charitycommissionni.org.uk

Tel: 028 3832 0220

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Textphone: 028 3834 7639

 Follow us on Twitter @CharityCommNI

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