

Issue five, summer 2016

Updated registration application form now live

In keeping with its commitment to continuous learning and development, the Commission launched an updated version of its online charity registration application form in early June.

While it is designed to be more accessible and intuitive, the updated form is fundamentally the same as the previous form in terms of content.

The same information and documents are being requested and only the look and the flow/format of the questions have changed, supporting organisations in applying for registration.

The updated form has replaced the previous application form and can be accessed from the *Register your charity* section of the Commission's website.

Passwords

As previously, only organisations which have been called forward to apply for registration by the Commission will be able to access the form.

Organisations called forward before 3 June 2016 should contact the Commission on admin@charitycommissionni.org.uk to be provided with an email containing a link which they can use to receive a new password.

Organisations called forward after 3 June should use the password they receive in their call forward email.

As a result of the update, passwords issued to organisations before 3 June 2016 to provide access to *Online services*

Register your charity

An organisation **must** apply for registration as a charity in Northern Ireland, regardless of its income, size or whether it has received charitable tax status from HMRC, if:

- it has exclusively charitable purposes
- it is governed by the law of Northern Ireland
- it is an institution, that is, it is an organisation that is an independent body, the hallmarks of which include having control and direction over its governance and resources.

As the Commission is managing registration in stages, **only organisations which have been called forward by the Commission, and have received an application password, will be able to apply to register as a charity at present.**

If you have been called forward by the Commission and have received a password allowing you to apply to register, you can begin the online registration application by clicking on the link below:

[Apply to register as a Northern Ireland charity](#)
Online application form

(OLS) will no longer work.

Existing OLS users can issue themselves with a new password to access to the system by clicking on the *Forgotten Your Password* icon and entering the charity's Northern Ireland Charity (NIC) number (numbers only). They will then receive an email containing a link to reset their password.

Top tip

Get a sneak peek of the online application before you start by viewing the application screenshots, available under the *Registration support* tab on www.charitycommissionni.org.uk

Save the date

The Commission's 2016 annual public meeting will be held on Monday afternoon, 19 September 2016, at the Island Arts Centre, Lisburn.

Oonagh Breen, senior lecturer in law at University College Dublin, will deliver the guest lecture on *What does good governance in a charity look like?*

For further information and booking see www.charitycommissionni.org.uk.

Charities and annual reporting

The Commission will be publishing its suite of finalised accounting and reporting guidance in the next few weeks, providing registered charities with guidance on their new annual reporting duties.

In preparation for the guidance launch, Fiona Muldoon, the Commission's Monitoring and Compliance Manager, outlines what charities can expect.

What is annual reporting?

While registration itself is a one off process, all charities registered with the Commission must report annually to the Commission on their finances, resources and activities.

This is a key element of our regulatory and monitoring work, as well as helping to keep the *register of charities* up to date.

Don't charities already report to you?

Yes. All registered charities must complete an annual monitoring return and submit their accounts and reports to the Commission on an annual basis.

Registered charities must report commencing with their first full financial year after registration. They will have ten months after their year end to submit the information.

On 1 January 2016 new law relating to charity accounting and reporting, *The Charities (Accounts and Reports) Regulations 2015* commenced. Under these requirements registered charities must still file and submit their accounts and reports to the Commission.

However, the accounts prepared must be in accordance with the format specified in the new regulations, the trustees must also produce and submit a trustees'



annual report, and the accounts must be independently examined or audited depending on the size of the charity

Is there any guidance available?

Yes, at the end of 2015, the Commission opened a public consultation on draft guidance.

This consultation closed in March 2016 and since then we have been working to collate and analyse the responses we received, as well as to update and finalise the guidance.

That work is now in the final stages and we are planning to publish the updated guidance in the next few weeks.

What happens after we submit?

On receipt of the accounts, reports and annual monitoring return the Commission will publish the accounts and reports on your *register of charities* entry.

If the charity fails to submit accounts on time, the status of the charity will be shown as in default on the *register of charities*.

Any quick tips?

Accounts and reports submitted to the Commission will automatically upload to the *register of charities* so make sure you check the PDF attachment before you submit your annual monitoring return!

Charity Commission - news in brief

Matters of material significance

A UK-wide public consultation on the reporting of matters of material significance by auditors and independent examiners is now open.

The Charity Commission for England and Wales (CCEW) and the Office of the Scottish Charity Regulator (OSCR) previously published a single list of matters to be reported to the regulators by auditors and independent examiners which was consistent for England, Wales and Scotland.

The development of a proposed new list of material matters to be reported to the regulators follows the establishment of the Charity Commission for Northern Ireland and takes account of the

experience of charity regulation to date. As such, now is an appropriate time to review the list of matters to be reported.

For more information on the consultation, including how you can take part, please see the *Current consultations* section of www.charitycommissionni.org.uk



New research on public trust and confidence in Northern Ireland charities

The Commission is to launch a new research report on public trust and confidence in Northern Ireland's charities.

The launch event, to be held at the Long Gallery, Stormont on 6 September 2016, marks the publication of the first major research report from the Commission, Northern Ireland's independent charity regulator.



Aoife Hamilton, the Commission's Policy and Research Manager, explained that the Commission's key aim is to increase public trust and confidence in charities in

Northern Ireland - an aim that will be supported by this unique research.

She continued: "Undertaken on behalf of the Commission by Ipsos Mori, this research report will not only be a vital part of our work but will also provide a first-time benchmark for many other organisations and academics working within the charity sector.

"We are delighted to be launching the report at the Long Gallery and we look forward to sharing the data and statistics we have gathered."

Over 1,000 individuals, aged over 16, from across Northern Ireland were interviewed during the research project, which took place from October 2015 to March 2016.

For more information on the research launch, including how to book to attend, keep an eye on www.charitycommissionni.org.uk

Guidance and updates

New Fundraising Regulator

The new independent regulator of charitable fundraising, the Fundraising Regulator (FR) will launch in early July 2016.

At present the new regulator will only cover England and Wales, with the arrangements for Northern Ireland and Scotland not yet finalised.

Established following the Etherington review of fundraising self-regulation (2015), the FR will work to strengthen the system of charity regulation and restore public trust in fundraising.

It will replace the Fundraising Standards Board (FRSB) as the body that receives complaints about fundraising.



Gift Aid Small Donations Scheme

The Queen's speech on 18 May 2016 contained an announcement of the government's intention to reform the *Gift Aid Small Donations Scheme* (GASDS).

The scheme, which allows charities to claim relief on up to £8,000 of small cash donations each year without individual paperwork, has been criticised by charity umbrella bodies for being inaccessible for the small charities at which it is primarily aimed.

The proposed *Small Charitable Donations Bill* will make it easier to claim the tax relief and enable groups that normally operate away from community buildings to benefit from top-ups to donations collected away from those buildings.

Charities SORP consultation event

An invitation to comment on how the new *Charities Statement of Recommended Practice* (SORP) can be further improved, has been launched.

And, to support individuals and organisations in Northern Ireland in sharing their views, the Commission in conjunction with CIPFA Northern Ireland will be hosting a consultation event on Thursday morning, 1 September 2016.

The event will be held from 11.30am to 1pm (registration at 11am) in the Canada Room, Lanyon building, Queens University Belfast, University Road, Belfast BT7 1NN.

To book a place at the event please email consult@charitycommissionni.org.uk before 5pm on Friday 26 August 2016.

CCEW and OSCR, which together are the SORP-making body, launched the consultation on 4 May 2016. It will close on 11 December 2016 – an extended consultation period intended to allow users of charity reports and accounts and users of the SORP a wide opportunity to take part and share their views.

For further information on the Charities SORP, to view the invitation to comment document or find out how to take part please visit the SORP micro site at www.charitysorp.org

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