



An Rialálaí
Carthanas

Charities
Regulator

Key steps to registering a charity



The guidelines have been produced by the Charities Regulator to assist organisations in applying to be registered in the Register of Charities.

Legal Disclaimer

This document is issued by the Charities Regulator under section 14(1) (i) of the Charities Act 2009 to encourage and facilitate the better administration and management of charitable organisations. This document is not, nor is it intended to be, a definitive statement of the law and it does not constitute legal advice. The Charities Regulator recommends that charity trustees consult their governing document and obtain their own legal advice where necessary. The Charities Regulator accepts no responsibility or liability for any errors, inaccuracies or omissions in this document.

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1. What does this guide explain?

The Charities Regulator is the independent statutory body responsible for regulating charities in Ireland. Our work includes registering charities, maintaining a Register of Charities, ensuring compliance with charity law and trustee duties in relation to the control and management of registered charities and carrying out investigations into the affairs of registered charities. We also support best practice in the governance, management and administration of these organisations.

This guidance is for any person or body that is interested in applying to be registered as a charitable organisation (charity). It covers the key areas you must consider, develop or establish before you make your application including:

- Why register to be a charity?
- The charity test
- How to set up your organisation including the different structures it can take and governing documents required
- Strategic and financial planning for your proposed charity
- Safeguarding, conflict of interest and other policies that you will need
- How the Charities Regulator assesses applications for registration and what happens when we reach a decision

Related documents

There is a range of additional guidance on our website to assist organisations intending to apply for registration. We strongly recommend that these are read before deciding to apply.

- ▶ [What is a charity?](#)
- ▶ [What is public benefit?](#)
- ▶ [Safeguarding guidance for charitable organisations working with vulnerable persons](#)
- ▶ [Safeguarding guidance for charitable organisations working with children](#)
- ▶ [Guidance on charities and promotion of political causes](#)
- ▶ [Managing conflicts of interest](#)
- ▶ [Guidance for charity trustees](#)
- ▶ [Internal financial control guidelines for charities](#)
- ▶ [CLG model constitution](#)
- ▶ [CLG standard clauses](#)
- ▶ [Unincorporated model constitution](#)
- ▶ [Unincorporated standard clauses](#)

2. Is setting up a charity right for you?

Becoming a charity is a major step for an organisation. Charitable status has many benefits but it also involves ongoing legal responsibilities. In this section we explain who can and cannot register to be a charity, alternatives to setting up a charity and the charity test. This information will help clarify whether your organisation meets the legal requirements to be registered as a charity.

a Thinking of becoming a charity?

A charity is an organisation that seeks to promote charitable purpose(s) only for a public benefit. Any organisation applying to be registered on the Register of Charities (the “**Register**”) must meet the charity test. This is covered in more detail in the following section of this document and in our separate guidance: [What is a Charity?](#)

Registration is a legal process. It is a necessarily robust one to ensure that Ireland has a vibrant, trusted charity sector that is valued for the public benefit that it provides. In this process your organisation will need to demonstrate:

- clear plans regarding the activities it intends to carry out to advance that purpose
- clear understanding of which section of the public will benefit and how
- the ability to advance its charitable purpose or purposes now and during the lifetime of the charity

Having a registered charity number may assist an organisation to get a tax exemption; grants; open bank accounts or purchase properties among others things. However, these factors should never be a reason for seeking to register as a charity. While there are benefits to being a registered charity, there are also legal obligations for a charity’s trustees, as well as important responsibilities for other volunteers and any staff.

An organisation cannot call itself a charity or hold itself out as being a charity if it is not registered as a charity. This means that it cannot describe itself or its activities in such a way that would cause members of the public to reasonably believe that it is a charitable organisation. To do so is an offence under the Charities Act 2009 (The “Act”) and may result in prosecution.

Additionally an organisation that is applying to be registered must not commence fundraising activities until their application for registration as a charity has been approved by the Charities Regulator.

As registration involves a legal process it will take time to complete. The Charities Regulator recommends that an applicant does not make or take any major decisions or actions which are reliant on it having a registered charity number until the organisation has been registered.

Who cannot register as a charity?

Certain bodies are excluded from registering as charities under the Charities Act 2009 (the “Act”). If your organisation’s activities match those outlined below you may be an excluded body and we recommend you seek independent advice before proceeding with your application.

- ✗ Groups whose sole purpose is to promote an athletic or amateur game or sport are not eligible to register as a charity. Sport groups can separately register for a sports body’s tax exemption. For further information, please contact Revenue. There are exceptions to this such as where a charity uses sport as a means to advance its charitable purpose. For example an organisation that is advancing the integration of those who are disadvantaged, and the promotion of their full participation in society uses sport as a means of integrating people with learning disabilities into society.
- ✗ Political Parties, or a body that promotes a political party or candidate.
- ✗ A body that promotes a political cause, unless the promotion of that cause relates directly to the advancement of the charitable purposes of the body. However, there can be exceptions if the promotion of that cause is ancillary (that is secondary) to the advancement of the charitable purpose(s) of the organisation. For example, an organisation whose main purpose is to provide services to homeless people and has an ancillary purpose to campaign for better services for this group of people may still be considered a charity. Further information is available in our guidance document: [Charities and the Promotion of Political Causes](#).
- ✗ A trade union or a representative body of employers.
- ✗ A chamber of commerce.
- ✗ A body that promotes purposes that are unlawful, contrary to public morality, contrary to public policy, in support of terrorism or terrorist activities, whether in the State or outside the State, or for the benefit of an organisation, membership of which is unlawful.



Other reasons why an organisation may not be registered as charity

✗ **Failing the Charity Test**

An organisation that does not meet each element of the charity test is not a charity under the Act. An organisation that does not meet the charity test cannot be registered as a charity under the Act nor can it refer to itself as a charity. Further information can be found in the next section.

✗ **Fundraising for an individual**

Charities are required to benefit the public or a section of the public. Those fundraising for an individual, or a small number of identified individuals, will not meet the charity test.

✗ **Certain 'not-for-profit' organisations**

Charities are one type of 'not-for-profit' organisation but not all 'not-for-profit' organisations are charities under the Act. To be a charity, an organisation must be established for an exclusively charitable purpose or purposes and provide a public benefit. An organisation that has no charitable purpose will not be a charity even if it operates on a non-for-profit basis. An example would be a not-for-profit organisation set up to promote tourism. The promotion of tourism is not a charitable purpose under the Act.

✗ **Organisations that have mixed purposes**

Some organisations may have mixed purposes, where some of the organisation's activities may be charitable and other activities are not. Take the example of an organisation that primarily provides football training to children for a weekly fee. Once a week it also gives training to refugee children for free as a means of promoting social integration. One purpose is excluded, as sport is not considered to be a charitable purpose under the Act, while the other purpose of providing training to promote social inclusion would be considered charitable under the Act.

An organisation with mixed purposes would not pass the charity test as its purposes are not exclusively charitable.



Do you need to set up a charity?

If you are thinking of setting up a charity, before beginning the registration process you should consider if it is the best way to achieve your aim. Ask yourself the following questions:

Q. Is there an existing charity carrying out the same activities that you could assist as a volunteer or as a charity trustee?

Charities are often looking for volunteers or trustees to join them.

Q. Do you want to start a charity or do you want to raise money?

If you want to raise money for a good cause there are many options you can explore.

Q. Do you have the capacity and support to run a charity?

Setting up and running a charity is a major undertaking. We recommend you think through your proposal carefully and read our guidance to understand what such an undertaking would mean to you.

Q. Will you have the administrative and financial resources to run a charity in the long term?

You may have success raising funding initially but you should ask yourself if you will have the capacity to continue this over the longer term to meet your charitable objectives. You will also need a team of people to assist you. Will you be able to continue to attract talented people to your proposed charity?

Q. Could you better address the need you have identified by setting up a donor-advised fund?

This is a fund created for the purpose of managing charitable donations on behalf of an organisation, a family, or an individual. The fund is administered by a third party charity and is an alternative to direct giving or a private foundation.

If you decide that setting up a charity is the right option for you, read on to learn more about the registration process, including some of the documentation, policies and processes required to register and run a charity.

b The Charity Test

To be a charity in Ireland you must meet the charity test. In your application you must demonstrate how you meet it.

It is crucial that your organisation has discussed the requirements of the charity test, is comfortable that it meets the test and that you submit all required information and documents to us with your application.

The Charities Act, 2009 (the “Act”) sets out the requirements that your organisation must meet to be considered a charity. This definition of a charity can best be illustrated using this simple graphic:



Does your organisation pass the charity test?

To pass the charity test and meet our registration requirements, your organisation must provide evidence that it:

- ✓ Is not an excluded body
- ✓ Exists for one or more charitable purposes
- ✓ Promotes these charitable purposes only
- ✓ Carries out all activities to further these charitable purposes
- ✓ The constitution (governing document) requires all its property (both real and personal) to be applied in furtherance of its charitable purpose(s)
- ✓ Operates in the Republic of Ireland, and exists to benefit the public or a section of the public in Ireland or elsewhere through its charitable purposes

Operates in Ireland

A charity that operates, or intends to operate or carry out activities in Ireland must apply to be registered. However, this does not mean that the people (or section of the public) that your organisation will benefit need to be in Ireland. For example, an organisation can operate in Ireland with the main purpose of advancing education, by building schools in a number of communities in a specific region outside of Ireland, to benefit the children and future generations of those communities.

Charitable purpose

Charitable purpose is what a charity is set up to do. The Act sets out specific categories of charitable purposes. To meet the requirements of the charity test in your application you will need to provide information on:

- How you will advance your chosen charitable purpose (s) by way of your activities
- What outcomes the charity is set up to achieve and who will benefit

Categories of charitable purposes include:

- Prevention or relief of poverty or economic hardship
- Advancement of education
- Advancement of religion
- Any other purpose that is of benefit to the community such as:
 - The advancement of community welfare, including the relief of those in need by reason of youth, age, ill-health or disability
 - The advancement of community development, including rural or urban regeneration
 - The promotion of civic responsibility or voluntary work
 - The promotion of health, including the prevention or relief of sickness, disease or human suffering
 - The advancement of conflict resolution or reconciliation
 - The promotion of religious or racial harmony and harmonious community relations
 - The protection of the natural environment and the advancement of environmental sustainability
 - The advancement of the efficient and effective use of the property of charitable organisations
 - The prevention or relief of suffering of animals
 - The advancement of the arts, culture, heritage or sciences
 - The integration of those who are disadvantaged, and the promotion of their full participation, in society

Further information including a detailed explanation of each purpose is available in our guidance: [What is a charity?](#)

Public Benefit

The charitable purposes of an organisation must benefit the public or a section of the public in Ireland or elsewhere. Public benefit is what makes charities different from other organisations and these benefits must be identifiable. If an organisation has more than one charitable purpose, you must be able to identify the benefits associated with each purpose. For further information see our guidance [‘What Is Public Benefit?’](#)

It is important to remember that a registered charity must provide a public benefit. If your organisation does not provide a public benefit, your purpose cannot be considered charitable.

There are two aspects to public benefit. When we evaluate the public benefit of an organisation’s activities, we consider:

1. The value the charitable activity or charitable activities create
2. Who gets the benefit and value of those charitable activities

For example, fundraising to cover the medical bills for one individual does not provide a public benefit, as it benefits only one individual. However, if you are fundraising to pay the medical bills of a class of people who have a particular illness, your fundraising is likely to meet the requirement for public benefit.

A public benefit may benefit everyone – the general public – or a section of the public. Your organisation can meet the public benefit test even if the public it benefits is a small section of the public.

Whether or not a particular group is deemed to be sufficient to meet the public aspect will depend on the related charitable purpose and intended benefit.

A section of the public can be:

- ✓ From a geographic location or a particular community, such as the deaf community or the Jewish community
- ✓ Be from a particular age group, such as young people or older people
- ✓ Share a common characteristic such as:
 - ill health
 - disability
 - disadvantage or poverty
 - a specific medical condition or disease

Public benefit and your application

To meet the requirements of the charity test in your application you will need to provide information to show:

- ✓ Who benefits from your charity in terms of a specific group of individuals
- ✓ How any limitations on who can benefit are justified and reasonable
- ✓ Any limitations that may be imposed by an organisation on who will benefit. For example there may be limitations on the number of locations in which you provide activities or the age groups, gender or specific illnesses that will benefit or by membership. For example if you are providing counselling to children diagnosed with cancer, your limitations would be age and specific illness.
- ✓ How charging fees for activities or services are not a barrier to accessing your services
- ✓ Membership of the organisation and if there are fees involved
- ✓ Details about how you will benefit the public

Selecting beneficiaries

We recommend you draft and agree a beneficiary selection policy, which will help you identify and select who you intend will benefit from your activities. If you impose limitations, charge a fee, give grants or funding you must submit your beneficiary selection policy.



3. Preparing your application

This section will help you prepare for your application for registration. It includes guidance on how to set up your organisation as well as plan for its future, safeguarding requirements and the financial details we will require with your application. It also provides an overview of the process we use to assess applications.

As you prepare for your application it is important to take your time, gather all of the required information and ensure you have everything you need before making an application to us.

a Setting up your organisation

There are a number of tasks that you must undertake to establish a charity:

- ✓ identify and select a group of trustees
- ✓ pick a name for your charity
- ✓ decide the structure or legal form of your charity
- ✓ draft a governing document
- ✓ draft your organisation's policies

You must provide evidence of completing these tasks in your application. Failure to do so will result in the application being returned to you, which will delay the assessment process.

Charity Trustees

To start a charity you must bring together a group of people as charity trustees to form a board. The board is the governing body of a charity. Charity trustees are the people who ultimately exercise control over, and are legally responsible for, the charity.

Not everyone can be a charity trustee. There are a number of disqualifying factors. It is important that your organisation checks before making an application to the Charities Regulator that trustees are eligible. We recommend that all prospective charity trustees read our guidance document [Guidance for Charity Trustees](#).

We recommend for good governance that charities have a minimum of three charity trustees, the majority of whom should be unrelated, independent and resident in the State. Where there is a personal connection between trustees, for example if two trustees are sisters, the board should aim to have more unrelated, and independent trustees to ensure a balanced board.

Your organisation's board of charity trustees should have the right mix of skills to manage all aspects of the charity. They should also be aware of their duties as charity trustees.

Charity name

A new charity must agree a name for their charity. There are certain rules which apply, which are set out below.

- ✓ Is it the same or very similar to an existing charity?
- ✓ Could it mislead people regarding its purpose(s) or activities?
- ✓ Could it lead people to incorrectly believe it is connected to another body?
- ✓ Might it cause offence to a reasonable person?

If the answer is yes to any of the above questions, you should consider changing your name.

Organisational structure

When deciding the structure or legal form that your organisation will take, you should consider what will best suit the organisation. Different entities have different rules depending on structure they choose. For instance, if you register as a Company Limited by Guarantee you will be required to report to the Companies Registration Office as well as to the Charities Regulator.

You should also understand the implications of the particular structure you choose, for example whether charity trustees will be held personally liable without limitation for the debts of the charity as in the case of an unincorporated association.

The most common charity structures in Ireland are (though not limited to):

- A company limited by guarantee (CLG)
- An unincorporated association
- Trust

There are various advantages and disadvantages to each type of structure; and you should consider what is suitable for your organisation having regard to its charitable purposes, size, complexity, the nature of its activities and whether it intends to hold property of any kind. If you are unsure, you should seek independent advice.



Governing document

The governing document is the legal document outlining what your organisation is and how it operates. It is usually called the 'constitution', but may also be known as the 'rules', depending on the organisation's legal structure. Your organisation's governing document should provide the basis for everything that your organisation will do and how it will do it. The governing document must make clear that your organisation is established for an exclusively charitable purpose or purposes. Your organisation must have an appropriate governing document before we will consider your organisation's application to become a registered charity.

There are three standard clauses that you are required to have if you wish to register as a charity. These cover such matters as how the organisation will manage its income and property; amendments to the governing document and certain requirements relating to the winding-up of the charity and can be found in following guidance: [Standard Clauses for Company Limited by Guarantee](#) or the [Standard Clauses for associations and other non-corporate bodies](#). If these items are not included, the governing document must be amended before you submit your application to us.

We have produced examples of constitutions for the following organisational structures: [Model Constitution for Company Limited by Guarantee](#) and [Model Constitution for associations and other non-corporate bodies](#). These will be of great benefit in guiding you in drafting your constitution, or ensuring your existing constitution meets the requirements of the Act.

The governing document must contain a **main object**. This is a statement setting out the primary purpose of an organisation and it usually appears near the beginning of the document, as can be seen in the example constitutions. The main object(s) must align with the selected charitable purpose. The governing document may also contain an ancillary or subsidiary object(s). This is a purpose that is incidental to and supports the organisation's main object.

The main object must clearly outline:

- what the organisation is set up to achieve
- where it will operate
- who it will help
- how it will achieve its objectives

For example: 'The main object for which CHARITY ABC was established is the advancement of the arts (what), in Ballina, Co. Mayo (where), for young people (who), through the provision of training in drama and stage skills free of charge (how).'

The Charities Act 2009 sets out the specific categories of charitable purpose. Your organisation's main object must further at least one of those purposes and benefit the public or a section of the public in Ireland or elsewhere.

Checklist: Governing Document

- ✓ Does your main object clearly outline what the organisation is set up to achieve, where it will operate, who it will help and how it will achieve its objectives?
- ✓ Does your governing document contain the income and property clause?
- ✓ Does your governing document contain the additions, alterations or amendments clause?
- ✓ Does your governing document contain the winding up clause?
- ✓ Do you have a clause relating to the disqualification of trustees under Section 55 of the Charities Act?

If your organisation becomes a registered charity and you wish to avail of a Charitable Tax Exemption (CHY) Number from the Revenue Commissioners ('Revenue'), your organisation's governing document will also need to contain rules applying to pensions and the accumulation of funds.

Volunteers, staffing, advisors and fundraisers

We require information about the people who are directly involved with the running of your charity such as volunteers, staff, advisors, and fundraisers.

Conflict of interest and connected persons

It is important also to consider any potential conflicts of interest that your organisation may face. As part of the application process you must disclose details of any 'connected persons' which includes family, business and employment relationships. The board of charity trustees should be aware of any personal connections between:

- The charity trustees
- A charity trustee and any paid member of staff
- A charity trustee and any person providing goods or services at a cost to the charity for example landlord, accountant, equipment suppliers etc.

The above connections may give rise to 'private benefit'.

Private benefit

Private benefit is a benefit that is gained by an organisation or an individual from the activities of the charity other than as a member of the public or section of the public. Some private benefit is permissible as it is considered necessary in order for the charity to operate and to deliver its service. For example, permitted private benefits are staff salaries and payments made to third-party suppliers of goods and services such as office equipment, rent or accountancy fees are recognised as being ancillary and necessary in some circumstances. However any such pays must also be reasonable.

For a private benefit to be permitted, the charity must demonstrate it is:

- ✓ Reasonable in all circumstances
- ✓ Ancillary (additional to or providing extra support) to the activities delivering the public benefit
- ✓ Necessary for achieving the public benefit

Private benefit will always be assessed to determine whether or not it is permitted. The circumstances of each case will be relevant in assessing the private benefit. The private benefit must not outweigh the public benefit. For further information see our guidance ['What Is Public Benefit'?](#)



b Financial information and planning for the future

As part of your application, we will assess your proposed financial information and your planning for the future of your organisation. This is to ensure your organisation can continue to advance your charitable purpose.

Financial Information

It is vital that every charitable organisation is managed in such a way that the public benefit it provides is sustainable and any charitable assets are protected.

As part of the application form you will be required to submit the following information:

- Financial year end date. This is the date your 12-month financial accounting period ends and defines when your Annual Report to the Charities Regulator is due. Most registered charities align their financial year with the calendar year so its ends on 31st December. If you are unsure of your date you can find it on financial statements if available.
- Gross income and expenditure for previous financial year if operational
- Detailed financial projections for the next 2 years
- Details of any assets or liabilities
- Details of fundraising activities
- Details of any bank accounts including credit union accounts

Guidance for charities on ensuring robust financial governance can be found here:

[Internal Financial Controls Guidelines for Charities](#) and [Guidance on Charity Reserves](#).

Future planning

A level of planning, appropriate to the size and complexity of the organisation, will assist the charity trustees in ensuring a charity is managed effectively. The charity trustees should discuss how the organisation will continue year-on-year, its long and short-term goals, its financial estimates and priorities and how these will be monitored.

As part of the application you must outline your objectives to advance your selected charitable purpose(s) and how you will achieve them for the next 24 months. If you outline activities which require financial expenditure this should be reflected in your financial information on the application form.

Safeguarding policies

If your organisation works or plans to work with children or vulnerable adults, either as beneficiaries or as volunteers, you must demonstrate in the application process that you understand your safeguarding obligations.

Safeguarding refers to the processes and actions an organisation takes to promote the welfare of children and vulnerable adults and protect them from harm. A vulnerable adult is someone who has a mental illness, dementia, an intellectual disability, or who has a physical disability which is of such a nature or degree to restrict the capacity of the person to guard them against harm by another person. Effective safeguarding is vital for preventing abuse, as well as spotting the warning signs and alerting the relevant authorities to help victims of abuse in a timely manner.

If a charity's activities include working with vulnerable people its charity trustees and all those working and volunteering with the charity must be aware of applicable safeguarding requirements, and have the necessary risk assessment procedures, safety checks and safeguards in place.

You must have a policy in place when applying for registration which details how the organisation intends to:

- Respond to incidents or concerns
- Report on incidents or concerns
- Record such incidents or concerns
- Train volunteers and staff

Guidance on regulations and producing safeguarding policies and procedures is available:

- [Safeguarding guidance for Charitable Organisations working with Vulnerable Persons](#)
- [Safeguarding guidance for Charitable Organisations working with Children](#)
- For child safeguarding please visit the [Tusla website](#)
- For vulnerable adults safeguarding please visit the [HSE website](#)

If you work with children you are legally required, in accordance with the Children First Act 2015, to do the following and submit this information with your application.

- Undertake a risk assessment
- Appoint a relevant person
- Prepare a child safeguarding statement with specific requirements to include the aforementioned risk assessment

As part of your application, you will also be required to provide information about Garda vetting. For example, you must confirm whether you are required to be garda vetted and which body conducts the vetting on behalf of your organisation.

4. Assessment process and decision

Once you have gathered all the required documents and information you are ready to submit your application for registration. Taking time to prepare your application will reduce the likelihood that your application will be returned to you with queries or requests for more information.

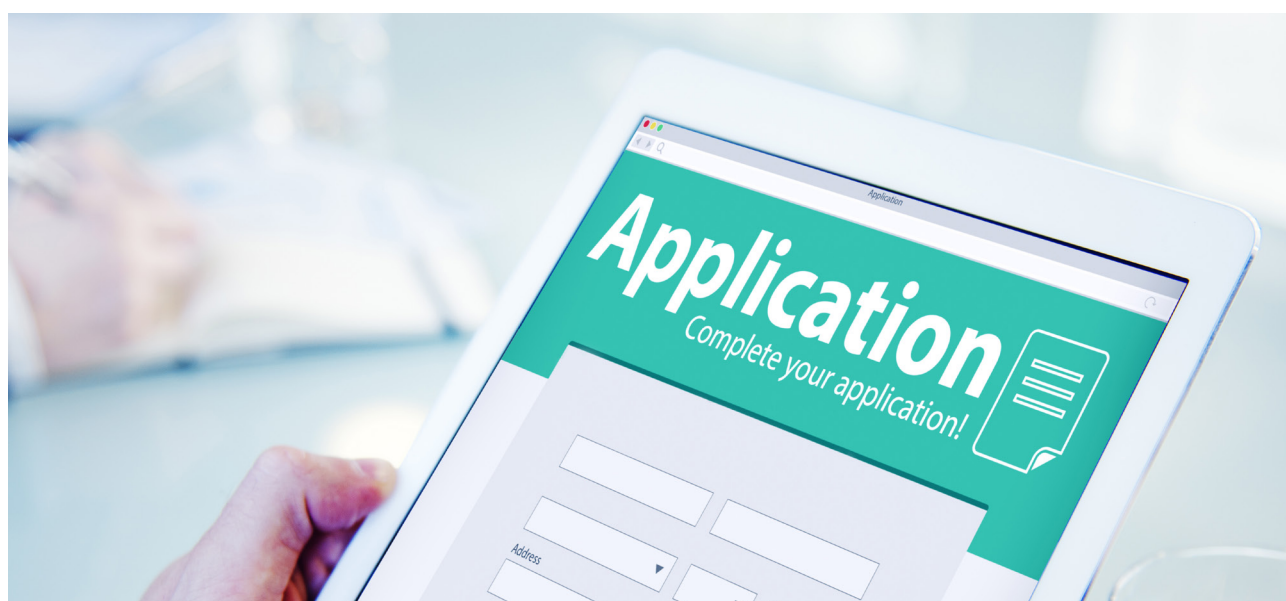
Completing and submitting the application

We only accept applications that are made using the dedicated form available through the online system MyAccount. To access this form you will need to create a [customer account](#).

Once you have set up a customer account and have logged in, you have the option to register a charity and can select the charity registration form. We have produced a [user guide](#) to help you through the process.

The form can take time to complete and you do not need to complete it in one go. You can save your draft version and come back to it later. As the form is linked to one customer account, only that person can access the form and complete it.

It is crucial that you submit all required information and documents to us as detailed in these guidelines. Failure to do so will delay your application. The time taken to process applications depends on a number of factors including the quality of the information provided in the application and the initial documents received by the Charities Regulator; the overall volume of applications being processed; the type and size of the applicant organisation and responsiveness to any queries raised.



Registration Process

The Charities Regulator follows a three-stage process when assessing applications for registration that have been submitted to us.

Stage 1: Document check.

First, applications are checked to make sure they are complete. This means that all sections of the form have been completed and the organisation applying for registration (the applicant) has provided all required documents. Where basic information and/or documents are missing, we will return the application to the applicant.

Stage 2: Assessment by the Charities Regulator.

When we have confirmed that the applicant has provided the necessary documentation, we will assess the application to determine whether it has shown that it meets the legal requirements to be registered as a charity according to the Charities Act 2009. We call this ‘the charity test’.

During this assessment, we will return the application to the applicant if we have any queries or need further information. The purpose of this stage is to assist applicants in providing information to us to address all the elements of the charity test. We recommend applicants address any issues or problems that we identify and return the application with the required information without delay. This will continue the smooth progress of the application.

Stage 3: Decision Making.

Once we have all the required information to allow the application to be assessed against the legal requirements of the Act, the application enters final stage when a decision will be made. An applicant cannot make any changes to an application or withdraw it at this stage. This is in the interest of fairness to all applicants. We have to allocate our resources fairly and evenly. By the time an application reaches this stage, the applicant will have been given sufficient opportunities and information to understand the requirements of the Act.

There are two possible outcomes at the decision making stage: the application is either approved or refused.

Approving an application: If an organisation meets the legal requirements of the Act to be considered a charity, the application will be approved and we will inform the organisation of this decision in writing. The organisation will be issued with a Registered Charity Number and will be added to the public Register of Charities. We will also let the organisation know if its application has been approved subject to the organisation meeting certain conditions. For example, it may be required to file an amended governing document with the Companies Registration Office.

Refusing an application: If an organisation does not meet the legal requirements of the Act to be considered a charity, we will inform the applicant of this decision in writing in a letter called a Notice of Intention to Recommend Refusal of the Application. This letter will explain why the Registration Unit intends to recommend that the application is refused.

Before a final decision is made, the applicant has a right of reply to the notice. This means they have the opportunity to correct any error of law or any misrepresentation of facts that may be contained in the notice. The applicant **cannot** amend the application or submit additional information that was not submitted to the Charities Regulator during stage two, prior to the decision making stage. An applicant may only submit additional information to support their view that there is an error of law or any misrepresentation of facts in the notice.

Any reply received from an applicant about any error of law or any misrepresentation of facts will be considered before the board of the Charities Regulator makes a final decision on the application.

If an application is refused, the applicant can appeal the decision to the Charity Appeals Tribunal, an independent body established by the Act. Appeals must be submitted not later than 21 days after an applicant receives notification of the decision to refuse, unless the Charity Appeals Tribunal extends the period for appealing the decision.

What you should do if you are registered

If you have been successful there are a number of actions we recommend you take:

- If you have made changes to your constitution during the registration process you will be required to submit your revised governing document to us signed by the charity trustees. This must be done shortly after registration.
- Update your website, social media, letterhead and email signatures to include your registered charity number. This allows members of the public to check your charitable status demonstrating your organisation's commitment to transparency and accountability.
- Apply to [Revenue](#) for charitable tax exemption. Registering as a charity does not automatically provide you with a tax exemption.



5. Checklist

Before you begin the online application process, use these handy checklists to ensure you have all the information and documentation you will require.

Application checklist

Before commencing any activities or submitting an application to register, the following list includes some of the documents you need to read, understand and prepare:

- ✓ Have you read our [Registration Guidelines](#)?
- ✓ Have you read the section on excluded bodies? Are you an excluded body?
- ✓ Do you know what the organisation structure will be?
- ✓ Have you drafted your constitution? And do you understand what needs to be included by reading our model constitutions for [Companies Limited by Guarantee](#) and [Unincorporated Associations](#)?
- ✓ Do you understand your charitable purpose and have you read [What is a Charity](#)?
- ✓ Do you know what activities the charitable organisation carries out and intends to carry out to further its charitable purpose(s)?
- ✓ Have you read [Guidance for Charity Trustees](#)? Do you have three or more trustees and is the board balanced?
- ✓ Do you understand conflict of interest and have you read the [Guidance for Charity Trustees](#)?
- ✓ Have you read [Safeguarding Guidance for Charitable Organisations working with Children](#)?
- ✓ Have you read [Safeguarding Guidance for Charitable Organisations working with Vulnerable Persons \(Adults\)](#)?
- ✓ Do you know your objectives to advance your charitable purpose for the next 24 months?
- ✓ Do you know how the charitable organisation raises and proposes to raise funds?
- ✓ Do you have details of the number of staff and volunteers?
- ✓ Do you know the amount of any funds raised by the charitable organisation during the 12 months immediately preceding the application?
- ✓ Do you have the particulars of all bank and credit union accounts of the charitable organisation?
- ✓ Do you know the name of each charity trustee and the addresses at which they ordinarily reside?



**An Rialálaí
Carthanas**

**Charities
Regulator**

Document Reference: Key steps to registering a charity – Rev 000

Charities Regulator

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