

An overview of Charity-related matters

How to register a charity:

For England and Wales: <https://www.gov.uk/guidance/how-to-register-your-charity-cc21b>

(Helpful examples/docs [available here](#))

For Scotland, please refer to: <https://www.oscr.org.uk>

For Northern Ireland, please refer to: <https://www.charitycommissionni.org.uk/start-up-a-charity>

For Republic of Ireland, please refer to: <https://www.charitiesregulator.ie/en>

How to convert a charity from unincorporated to CIO (charitable incorporated organisation):

For England and Wales: <https://www.gov.uk/guidance/change-your-charity-structure>

(Please refer to the Charity Commission (or equivalent) for other countries)

What does the Charity Commission require or suggest?

Required:

- Constitution (governing document): here is the [CC's model constitution](#); (Dev Team have one filled in by mid-Essex); obviously the rules laid down need to be followed eg. when AGM's take place
- Annual accounts - income over £25k means they need independent examination; restricted and unrestricted funds must be clearly separated;
- Annual report - presented at the AGM;
- Publicity - for charities with income over £10k they must publish their charity's number and name on online and printed materials
- Register of Trustees - this can be on paper or electronic, but must be secure and backed up and include: the name, and any former names, of each trustee plus their

correspondence addresses; the date they became a trustee, and the date they stopped being a trustee

Recommended:

- Risk management statement: [CC's page on managing risks](#)
- Investment Policy: [CC's page on charities and investment](#)
- Safeguarding Policy: ****link to Triratna model policy****; [CC's page on safeguarding](#)
- Conflict of Interest Policy: [CC's page on conflicts of interest](#)
- Volunteer Management Policy: [CC's volunteer management page](#)
- Complaints Procedure: ****model policy****; [when CC will investigate a complaint](#)
- Paying Staff: [CC page on employing paid workers](#)
- Financial Controls: [CC page on financial controls to reduce risk of loss](#)

The CC's '[The Essential Trustee: what you need to know/do](#)' - 40 page pdf

Here are a list of questions that the accountant asked the ECA when preparing accounts:

- Did your charity operate outside England & Wales during the financial period?
- How many UK volunteers, excluding trustees did the charity have during the financial period?
- Does your charity own or lease any land or buildings?
- Does the charity have a risk management policy?
- Does the charity have a written investment policy?
- Does the charity have a written safeguarding policy?
- Does the charity have a conflict of interest policy?
- Does the charity have a policy for managing volunteers?
- Does the charity have written policies in handling complaints?
- Does the charity have written policies on paying staff?
- Has your charity reviewed its financial controls during the reporting year?
- Is your charity regulated by any of the following regulator(s) and/or registered with any of the following registrars? (Ofsted, Care Quality Commission, Financial Conduct Authority, Home & Communities Agency, Care & Social Inspectorate Wales (CSSIW), HM Inspectorate of Education and Training in Wales, Welsh Government (Social Landlords & Housing), Healthcare Inspectorate Wales)