



The Macc guide to forming a Charitable Incorporated Organisation (CIO)

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Introduction

This guide is aimed at both new and existing third-sector groups and agencies wishing to register as a Charitable Incorporated Organisation (CIO).

A CIO offers within a single legal structure:

- A legal entity similar to a company in that (a) it can own property and enter into contracts and (b) the personal liability of its members is limited
- A registered charity
- Accountability to a single regulator, the Charity Commission

Before embarking on the process outlined in this guide, you need to ensure that CIO really is the right option for your group. We do not attempt to cover this issue in detail here, because this guidance presumes you have already been through the decision-making process. However, Macc does offer [training](#), [guidance](#) and [other support](#) on Choosing a Structure, and we strongly recommend that local groups confer with us before embarking on the registration process. You should also study the relevant [Charity Commission guidance](#) on the structures available.

From our experience there are some key issues to consider:

- The difficult part of the process is demonstrating that you are charitable in law. This involves showing that your group exists purely for public benefit, and that this benefit extends to a substantial element of the general public
- A group that provides a benefit just to its own members or a small finite group of people is unlikely to meet the public benefit test
- A group which is led by its paid practitioners (social entrepreneurs, artists etc.) is unlikely to meet the public benefit test without adopting a governance structure that is completely at odds with its own culture
- Charitable status is often seen as attractive because of the financial perks (exemptions from tax and business rates etc.), but you need to weigh the importance of these against other factors, such as your existing business model and culture. Will charitable status prove to be a good fit or a source of continuing internal tensions? Would a social enterprise structure such as CIC be a better fit?
- If trading will make up much of your income, you need to consider [Charity Commission guidance](#) on this
- The CIO framework offers less onerous reporting requirements than those for a charitable company, but the requirements for an unincorporated charitable



association are less onerous still. If you are a small group with no plans to employ staff, take on a lease or bid for a service contract, the unincorporated option may still be best for you

So, in the pages that follow, we presume that you have already weighed the pros and cons and opted for CIO status, and we focus on how you implement that decision.

The next section, **Route map**, is aimed at all readers, and it sets out which other bits of the Guide you will need to read, depending on your situation.

For a **Glossary of terms** used, see Appendix 1.



Route map

Although you will all be heading for a similar destination, you will have various different points of departure, and these will determine which process you need to follow and which elements of this Guide you need to read. We have set this out in the following table.

Process / who for	Sections to read	Notes
Simple registration New group; informal group	First steps Drafting a constitution Applying to register	“Informal group”: i.e. no staff or money or funding or property to transfer or constitutional clauses to comply with
Direct conversion Charitable company Community interest company	First steps Drafting a constitution Applying to register ¹	Registration as a CIO includes direct conversion from the old status to the new. Option does not apply to other types of company
Merger process Unincorporated association or trust Registered society, e.g. community benefit society	First steps Drafting a constitution Applying to register Transfer of undertakings	Unincorporated bodies don’t exist as legal entities, so can’t convert directly to incorporated bodies. Societies are usually incorporated bodies, but there is currently no provision for direct conversion

All the categories defined in Column 1 apply regardless of whether or not you are currently registered as a charity with the Charity Commission or HMRC, except that, for **charitable companies and CICs**, the **charity registration** process will be **fundamentally different**. Although neither will require a transfer of undertakings, CICs will have to submit a full application for charitable status in the same way as a new organisation. Charitable companies will benefit from a much simpler and quicker application process.

Special rules apply to [charities with permanent endowment](#), **exempt charities** and **companies limited by shares**², and we do not attempt to cover these scenarios in

¹ Although we have grouped charitable companies and CICs together under Direct Conversion, the charity registration process will be fundamentally different. CICs will have to submit a full application for charitable status in the same way as a new organisation. Charitable companies will face a much simpler and quicker process.

² See Voluntary Sector Legal Handbook Chapter 10. Macc has a reference copy.



this Guide. There may also be areas where transferring **societies** will need to seek bespoke guidance.

We have applied the “merger” label to describe the process of becoming a CIO through transfer of undertakings, because, although you probably won’t be thinking of it in this way, it is the same process. You are effectively setting up the new CIO as a vehicle for taking over the work of the old organisation, and you don’t “become a CIO” until the transfer is complete.



First steps

Consent: Who needs to give their approval?

At some point, you will all need the approval of your members in some way to become a CIO, so it is worth thinking about this at the outset.

For those embarking on a **simple registration** process, it will be just a matter of thinking about who your members and trustees are – and are they one and the same (see “Membership models” below).

For a **merger** process, member consent won't be required until you've got the CIO set up and you need a resolution for transfer of undertakings to that specific organisation. However, if you have any doubts about obtaining that consent it would be wise to consult at the outset.

For **registered societies**, some limited [FCA guidance](#)³ is available, but this may leave some room for doubt as to what prior approval may be required, so it may be wise to confer with the FCA before embarking on the process.

Direct conversion is a single-stage process, so you will need to address consent at the outset, as required by your existing governing document.

For **charitable companies**, [Charity Commission guidance](#) should be read carefully at this point. It specifies, amongst other things that the:

“resolution confirming the decision to convert to a CIO ... must be either a special resolution passed at a meeting or a unanimous written resolution signed by or on behalf of all the members of the company who would be entitled to vote on a special resolution. The resolution must contain the company number and the charity number ...”

Likewise for a **community interest company**, [Charity Commission guidance](#) and [CIC Regulator guidance](#) should be read carefully at this point. They specify, amongst other things, the need for two-stage member approval, firstly of the decision to convert and secondly of the CIO constitution as drafted.

³ See sections 8.51 to 8.65. These appear to be applicable, although CIO is not specified.



Understanding membership models

Broadly speaking, there are two membership models for third-sector organisations:

Type	Description	Examples
Small membership	Members and Board members are the same people; AGMs are small; Board appoints itself.	<ul style="list-style-type: none"> • CIO (Foundation Model) • Charitable trust • CIC (small membership model)
Large membership	Board members are accountable to a wider body of members; AGMs are big; Board members elected by members at AGM (plus some co-options).	<ul style="list-style-type: none"> • CIO (Association Model) • Charitable association • CIC (large membership model) • Charitable company (usually)⁴

For **new organisations**, this is a simple matter of choice, the key question perhaps being: do the founders regard the formal apparatus of democracy in the Association model as a help or a hindrance in fulfilling the charity's objects? Could tailored stakeholder involvement mechanisms prove to be a more useful tool for developing accountability? Or is the democratic process central to your aspirations?

For **existing organisations**, the simple option is to mirror the current membership model.

In the rare event of a small-membership organisation wanting to become an Association model CIO, this could fairly easily be approved by Board members in their role as members in a general meeting.

A more common scenario would be for a large-membership organisation finding the democratic apparatus burdensome and wanting to become a Foundation model CIO. This would essentially entail the ordinary members giving up their membership rights, so it would need explicit approval by the members in the form of a special resolution, agreed as per the governing document of the old organisation.

⁴ Charity Commission model articles (charitable company) provide for a large membership.



For new groups, it is perhaps worth noting that, once the CIO has been set up, it would probably be easier (in terms of securing the necessary internal approvals) to change a governing document from Foundation to Association model than vice versa. So in cases of uncertainty, the Foundation model would represent the safer option.

There is some limited [Charity Commission guidance](#) available on this issue.



Setting your charitable objects

This section is clearly essential for **new charities**. However, the Charity Commission will use the registration process to check that **existing charities** are actually doing what they've been set up to do. So everyone should read it!

Some general points to note are:

- **Objects and objectives** may look alike but they are totally different things. **Objectives** are detailed intentions (specific, measurable, realistic, timetabled etc.) that you word in your own way and write into your business plans. **Objects** are broad intentions that set the legal boundaries for your work, and charity objects have to be written in a prescribed way in order to comply with charity law (see below)
- Charitable status (with its accompanying tax exemptions) is contingent on carrying out charitable activity. If you work outside your objects, you could lose those exemptions. So check whether your proposed and current activities fit within your objects. If not, you'll need to adjust one or the other. As noted earlier, if you plan on significant non-charitable trading activity to generate income, then check [Charity Commission guidance](#) on this

In writing your charitable objects, a good starting point is the [list of charitable purposes](#). If you don't immediately see one that fits, take a close look at the last category: *Any other charitable purposes*. This is particularly relevant if you are involved in leisure or recreation.

When you have identified which purpose(s) are relevant to your plans, check the [example charitable objects](#) provided by the Charity Commission. If you can find one that's a close fit with your own intentions, then we suggest you use it with the minimum alteration necessary.

If you feel a strong desire to draft bespoke objects, then there is [detailed Charity Commission guidance](#) available, but this approach generally carries a higher risk that you may have to back-track at some point, reword your objects, and seek the necessary consents once again.



Choosing a name

You will need an acceptable legal name, so check the [charity register](#) for name clashes.

Charity Commission guidance states that your charity name must not:

- be similar to the name of an existing charity (unless you can prove you need to use it)
- use words you don't have permission to use, for example a trade mark
- use offensive words or acronyms
- be misleading, for example suggest your charity does something it doesn't

In practice, similar but not identical is not unusual, which suggests that similarity is widely accepted, and most existing organisations will be able to keep their current name. In the case of existing charities, you can use an identical name for your new CIO: there is a check-box early in the registration process that allows you to inform the Charity Commission that your new charity is being set up to replace the old one. Beyond that, if you wish to err on the side of caution, you could consider the risk of future claims against you for “passing off” or trademark infringement by a business with a similar name. The [National Business Register](#) is likely to throw up some similar names. You will then need to make a judgement as to whether you think there is serious potential for conflict or confusion.

Trustee declaration

One major task you will need to complete before registering your charity is getting all your trustees to sign a [Trustee Declaration Form](#). As this is usually a cause of delay, you might want to make an early start on this task – starting early will also ensure your potential trustees are actually eligible to serve as trustees and not disqualified for any reason.

You will need to print out the form for signing and then attempt to either to get all your trustees together or get them to call into your base to sign the form individually. All trustees need to sign. Ensure trustees use the same forms and spellings of their names as are in the constitution under founding trustees. Any inconsistencies could result in delay or rejection by the Charity Commission.



One form takes 4 signatures. If you have more trustees, you just print off an extra form.

You will then need access to a scanner to convert the signed form(s) into a single pdf that you can upload.

You are also going to need **trustees' names, dates of birth and contact details** for the registration process, so it is worth collecting these at the same time if you don't already have this information.

Ensure your reporting is up to date

If you are an existing charity, your annual reporting will need to be up-to-date before you can apply to become a CIO.



Tailoring your constitution: advance planning

There are a number of options on matters of detail within the model CIO constitutions where you will need to tailor the document to your wishes. In practice, there are three ways this can happen:

- A. The drafter makes arbitrary choices in draft¹; there is full trustee discussion, followed by a revised draft
- B. The drafter makes arbitrary choices which, in the absence of any subsequent discussion, stand by default
- C. The drafter consults with colleagues on a range of options before embarking on the tailoring process

We would suggest that options A and C are equally acceptable, but Option C is likely to save you some time and effort.

If you go for Option C, the questions you need to consult on are set out in Appendix 2. The checklists are slightly different, depending on whether you are using the Foundation or Association model constitution.

We would suggest the drafter offer colleagues a list of recommendations rather than open questions, as this is likely to speed things up.



Drafting a constitution

Having done your preparation (see previous section) and chosen your membership model, you should take the relevant [model CIO constitution supplied by the Charity Commission](#) as your starting point.

Macc can supply an editable Word version of these pdf documents, but keep the relevant pdf document open for reference, as it contains detailed guidance both in the introductory notes and in the left-hand margin throughout.

A number of clauses offer alternative options. If you leave them untouched, your constitution will contain contradictory provisions. In each case, you need to choose one and delete any others.

In many places there are words or clause numbers in square brackets which may need to be changed or deleted. Any optional extra clauses take the form of sub-clauses, so they should not affect the overall numbering, and normally it is just a matter of deleting the square brackets. *When you've finished there should not be an option heading or a square bracket in sight.*

For a checklist of the clauses to be edited in the relevant model document, see Appendix 3.

It is worth noting that **nothing else goes** in your constitution. Yes, at some point you will want to develop mission statements and plans and internal policies, but the place for these is a Strategic Plan or Development Plan or Business Plan. Your governing document is an **enabling document**, and making changes to it can be an arduous process, so avoid being too prescriptive, and avoid putting in things that you might want to change a year or two down the line.

When you have finished editing your Word document, you will need to create a pdf version to submit to the Charity Commission.

Before submission, you may need to obtain the necessary approvals for the constitution as drafted. This will vary according to your route:

- In a simple registration, it will be your founding trustees



- In a merger process, it will be your members at some point, but this can be deferred until the transfer of undertakings. For now, checking it with your Board members should suffice
- In a direct conversion, which is a one-stage process, it will need the explicit approval of your members, in the form of a special resolution, before submission



The registration process

Simple registration or merger process or CIC conversion

All of these routes amount to a new charity registration. Registration can only be carried out through an online process.

For an overview of the Registration process, see the [Charity Commission guidance on registration](#). It is worth making this your starting point, as it sets out, amongst other things, what information (including documents in pdf format) you will need to provide as part of the registration process. However, you will be able to save a partly-completed application at any point, while you await missing information. This guidance will also indicate in real time **how long** it is likely to take to complete a new registration (at the time of writing **9 weeks**).

If you feel you need to contact the Charity Commission before you start, you could try ringing 0300 066 9197 or using their [online enquiry form](#). However, they do say, “We do not provide general advice or pre-registration advice.

Once you are engaged in the online registration process, there will be a link to telephone assistance.

Once you’re ready, you can **go to the [log-on page](#)** (strangely hard to find without this link!). You then either log on with an existing Charity Commission password, or register as a new user.

The questions are pretty clear and self-explanatory, but there are many traps for the unwary if there are issues relating to charity law that you haven’t previously considered. For an **annotated preview of the questions**, see Appendix 4. Macc may be able to provide further support if required.

Charitable Company conversion

This is normally a much simpler and quicker process.

[Charity Commission guidance](#) sets out the requirements and the documents you will be required to upload. There is a **completely [different log-on page](#)** from the new registration process.



The process should be straightforward, but Macc may be able to provide support if required.



Transfer of undertakings

Caveat: This guidance does not constitute legal advice. It is designed for small, unincorporated charities with a simple structure. Larger or more complex charities (or registered societies) may well need to take legal advice. Having said that, the general principles apply equally to societies.

Unincorporated charities cannot convert directly into a CIO. The old charity needs to go through what is in effect a merger with the new charity. This is done through a “transfer of undertakings”. This involves transferring all your assets and liabilities, including premises, from one organisation to another –from the old unincorporated charity to the new CIO.

You can usually complete most elements of the transfer through an exchange of letters with the agencies concerned (accountant, suppliers, bank etc.), except for a land or lease transfer which would need to go through a solicitor.

You’ll need to consult with any paid staff and explain that employment will be treated as continuous, with no changes in terms and conditions.

Normally you would close the old charity once it has been completely dormant for a few months. (If you are expecting further donations or legacies, you may need to keep the old organisation as a vehicle for collecting that income.)

There are two forms of approval you may need to consider. (You could work on both at the same time.)

Charity Commission approval⁵

There will usually be an overlap in trustees between the old and new charities, which means that there is a notional conflict of interest, and even if the old charity is not registered, Charity Commission permission is legally required (Charities Act 2011, section 105). This is a technicality and should not lead to major delay. Once the new CIO is registered, you need to send the information in Appendix 5 to [the Charity Commission](#). You could start gathering the information now.

⁵ This sub-section may also apply to a transferring society in some form. We would suggest checking with the Charity Commission.



Membership approval

You could rely on statutory powers (Charities Act 2011, section 268) to authorise the transfer of undertakings, but there would be a 60-day delay, so it usually makes more sense to use the powers in your old constitution (normally found in the Dissolution Clause). Typically this or other clauses will require:

- a general meeting of members, giving [xxx] days' notice and including notice of the special resolution (see below); and
- a [two-thirds] majority in favour of the resolution.

Suggested text for the **special resolution**:

It is agreed to dissolve [Name] the unincorporated charity [(reg. no. xxx)], at a date to be determined by the trustees, and to transfer all remaining assets to [Name] the charitable incorporated organisation (reg. no. [xxx]).



Implementation

- Inform and consult with paid staff
- Transfer all your assets and liabilities, including premises
- Transfer any leases and rental agreements
- Transfer any grants and service contracts
- Transfer any employment contracts
- Transfer business arrangements (e.g. utilities, accountant)
- Transfer your bank accounts
- Change the charity's registration number on stationery, cheque books, emails, web-sites, social media etc.



Appendix 1: Glossary

Within this Guide, we have used the word **charity** loosely to denote any organisation that is charitable in law (i.e. set up for charitable purposes with rules to prevent private benefit), regardless of what its current registration status may be.

Key technical terms and abbreviations used are:

- CIO (Charitable Incorporated Organisation) – a limited liability legal structure for charities, regulated by the Charity Commission
- CIC (Community Interest Company) – a limited liability legal structure for social enterprises, regulated by the Companies House
- Charitable Company – a limited liability legal structure for charities, regulated by both Companies House and the Charity Commission
- Charitable Association – a large-membership legal structure without limited liability for charities, regulated by the Charity Commission
- Charitable Trust – a small-membership legal structure without limited liability for charities, regulated by the Charity Commission
- Society (formerly Industrial & Provident Society) – a collection of legal structures for co-ops, mutual and other non-profits (some of them charitable), regulated by the Financial Conduct Authority
- Incorporated body – one which has a legal entity and can enter into contracts and own land, with limited liability for members in the event of insolvency



Appendix 2: Advance decision-making checklists

Checklist of constitutional choices: Association model		
Decision needed	Clauses affected	v
Your legal name	1	
Your charitable objects	3	
Limit of members' liability, e.g. zero, £1 or £10?	8	
How do you want to treat unincorporated bodies seeking membership? (a) They nominate someone to be an individual member like any other? Or (b) They are the member and they determine who will represent them in various situations	9(1) 9(2)	
Do we want a second class of membership, e.g. associate non-voting members?	9(6)	
Do you want to make provision for members voting by post or email or proxy?	10(2); see Appendix	
Quorum for general meetings (format: "the greater of x% or x members")	11(5)	
If a general meeting is adjourned, can the new date be simply announced by the Chair at the meeting, or do all members need to be notified?	11(5)	
Will the Chair have a casting vote at general meetings?	11(6)	
Do you want at least one trustee to be 18 or over (recommended)?	12(2)	
Minimum number of trustees (at least 3). Maximum number? Any specific provisions re ex officio or nominated trustees ⁶ ? If so, number of such trustees and terms of office (initial and ongoing).	12(3), 13	

⁶ *Ex officio* refers to a position appointed by virtue of a *person's* office, i.e. through another position they hold in the community, they automatically have a place on your board, e.g. the local vicar or mayor may have an ex officio position on your board. *Nominated* refers to a trustee appointed by an external body, e.g. local authority, school, housing association as defined in your governing document



Checklist of constitutional choices: Association model		
Decision needed	Clauses affected	v
Names of the first charity trustees	12(4)	
Any specific provision for removing trustees by vote of members (in addition to the usual automatic conditions for removal)?	15	
Any limit on number of terms a trustee can serve?	16	
Any time limit on written resolutions? Are they acceptable in electronic form?	17	
Quorum for Board meetings (format: “the greater of x% / fraction or x trustees”)	19(3)	
Will the Chair have a casting vote at Board meetings?	19(3)	
Do you want to make full provision for electronic communication?	22; see Appendix	



Checklist of constitutional choices: Foundation model		
Decision needed	Clauses affected	v
Your legal name	1	
Your charitable objects	3	
Limit of members' liability, e.g. zero, £1 or £10?	8	
Do you want at least one trustee to be 18 or over (recommended)?	9(2)	
Minimum number of trustees (at least 3). Maximum number? Any specific provisions re ex officio or nominated trustees? If so, number of such trustees and terms of office. Any distinction between first trustees and others?	9(3), 10	
Names of the first charity trustees and terms of office.	9(4)	
Will the Chair have a casting vote at Board meetings?	15(3)	
Any second tier of membership, e.g. associate non-voting members?	17	
Notice required for general meetings ⁷ (14 days suggested).	19(2)	
Do you want to add detail for voting by post or email or proxy?	19; see Appendix	
Do you want to add detail for electronic communication?	22; see Appendix	

⁷ NB Although the members and the trustees are one and the same, some types of business have to be conducted in general meetings (clauses 18-19).



Appendix 3: Template editing checklists

The task of checking the clause number should be carried out at the end, after any substantive changes have been made. Having a copy of the original pdf template handy will help you locate the clauses in question. If no relevant changes have been made, just remove the square brackets.

Checklist of amendments to the template: Association model		
Clause	Notes	√
Date	Leave blank. (Date of registration to be entered later)	
1	Name of charity?	
2	Select England?	
3	Charitable objects (see dedicated section of the guide). Amend the following paragraph to “Nothing in this constitution shall authorise an application of the property of the CIO for purposes which are not charitable.”	
3 & 4	Object[s] – singular or plural?	
6(4)(b)	Check the clause number	
8	Liability of members. Choose one option and delete the other (and the Option headings). NB If you choose Option 2, a figure needs to be entered.	
9(1)(a)	How do you want to treat members nominated by unincorporated bodies? See detailed margin note in the template. If in doubt, the simple course is to keep the words in square brackets here and in 9(2) below.	
9(1)(b)	Two decisions needed. Do you want to set a deadline for responding to membership applications? And are you happy with a 21-day deadline for explaining membership refusals? Simple option is to remove sub-clause (ii); confirm 21 days in sub-clause (iv); renumber sub-clauses if needed.	
9(2)	See 9(1)(a) above	
9(6)	Optional sub-clause.	
10(2)	Spell out ways of voting? Safe option is to retain the bracketed wording.	
10(4)	Check the clause numbers	
11(1-6)	Check the clause numbers	
11(5)(b)	Set quorum for general meetings	



Checklist of amendments to the template: Association model		
Clause	Notes	√
11(5)(d)	Optional phrase	
11(6)(a)	Optional phrases	
11(6)(e) ⁸	Optional sub-clause. If deleted, check following clause is renumbered.	
11(6-7)	After 11(6), there are 2 optional additional clauses (7-8) to be added. The relevant text will be found in the Appendix.	
11(7)	Optional phrases	
12(2,3)	Check the clause numbers	
12(2)(d)	Optional sub-clause	
12(3)	Two main options: 1 and 2. If choosing Option 1, there are 2 options for sub-clause (b). One of them needs a number inserting. If choosing Option 2, there are up to 3 bits to tailor in (a) and up to 5 numbers to insert; plus a number to insert in (b). When done, remove the Option sub-headings.	
12(4)	Enter trustee names.	
13 Option 1	One class of trustee. Sub-clause (1) is optional; if deleted, “subsequent” in sub-clause (2) should be deleted too.	
13 Option 2	Optional provision for elected, nominated and/or ex officio places. Sub-clause (1)(a) is optional; if deleted, “subsequent” in sub-clause (1)(b) should be deleted too. In sub-clause (2), insert role name, e.g. Treasurer. In (3), insert organisation name, e.g. Town School, and term of office.	
13	Check the clause numbers	
15(1)(e) 15(2-3)	Optional power to remove a trustee at a GM. If (2-3) deleted, you also need to delete (1)(e), move “or” to the end of (d) and check (f) has renumbered to (e).	
16	Optional limit on trustee terms of office. If retained, enter the relevant terms.	

⁸ If you type (e) and it automatically turns into €, press Ctrl Z.



Checklist of amendments to the template: Association model		
Clause	Notes	√
17	Optional phrases re emailed resolutions and deadline for written resolutions.	
19(3)(a)	Set quorum for Board meetings.	
19(3)(c)	Optional sub-clause re Chair's casting vote	
22	There are 2 optional additional clauses (2-3) to be added. The relevant text will be found in the Appendix. If you choose not to add these, you can delete the General sub-heading.	
28,29	Check the clause numbers	

Checklist of amendments to the template: Foundation model		
Clause	Notes	√
Date	Leave blank. (Date of registration to be entered later.)	
1	Name of charity?	
2	Select England?	
3	Charitable objects (see dedicated section of the guide). Amend the following paragraph to "Nothing in this constitution shall authorise an application of the property of the CIO for purposes which are not charitable."	
3 & 4	Object[s] – singular or plural?	
6(4)(b)	Check the clause number	
8	Liability of members. Choose one option and delete the other (and the Option headings). NB If you choose Option 2, a figure needs to be entered.	
9(2)(b)	Check the clause number	
9(2)(d)	Optional clause	
9(3)	Select one option. Delete the other (and the Option headings). Select preferred numbers and/or wording in square brackets.	
9(4)	Enter names. Choose terms of office.	
10	Select one option. Delete the others. Select preferred numbers and/or wording in square brackets.	
15(3)(c)	Optional sub-clause	



Checklist of amendments to the template: Foundation model		
Clause	Notes	√
17	Optional clause. If deleted, all subsequent clauses will need renumbering.	
18	Check the clause numbers	
19(1)	Check the clause number	
19(2)	Confirm number of days	
19	Add extra sub-clauses (from Appendix)?	
22	Add extra sub-clauses (from Appendix)? If not, delete sub-heading.	
28(2)	Check the clause number	

Appendix 4: Charity registration: preview and notes

Completing the on-line registration form		
NB Paragraph numbers match page numbers in the on-line registration form.		
Para.	Notes	√
1	Introductory page	
2	Choose your type of governing document, i.e. CIO Association model or Foundation model. Assuming you are using the Charity Commission's template (or the editable version of this supplied by Macc), then NO, you are not using an "approved governing document". Attach your constitution in pdf format.	
3	If you are following a Merger Process to incorporate an unincorporated charity, this is your key opportunity to establish a link between the old and new charities which will show on the Charity Commission web-site once transfer of undertakings is complete.	
4	Name. Various self-explanatory questions. You have to check the name at this stage before being allowed to continue.	
5	Copy and paste the Objects from your constitution.	
6	What? Drop-down list. The first item covers multiple purposes. The last item offers a further drop-down list. If in doubt, you should refer to:	



Completing the on-line registration form		
NB Paragraph numbers match page numbers in the on-line registration form.		
Para.	Notes	√
	www.gov.uk/government/publications/charitable-purposes/charitable-purposes	
7	How? Drop-down list should be self-explanatory. The last item offers the option of writing your own explanation. Depending on your answer, there may be some supplementary questions.	
8	Who? Drop-down list should be self-explanatory. The last item offers the option of writing your own explanation.	
9	Where? If you choose “specific areas”, you can’t choose Greater Manchester, but you can choose Manchester (City) and up to 9 other Greater Manchester districts, for example.	
10	In box 1, you can re-paste your objects. In box 2, explain what you will be doing in practice, i.e. a description of your business strategy and services offered. Attaching a business plan (pdf) is optional.	
11	Benefits. Describe in broad terms what difference you are trying to make to the world, whether it’s people’s lives, the environment, cultural heritage, whatever it is you’re trying to change or preserve. If you’ve got a Theory of Change, use it here. “Specific section of the public” leads to a drop-down list.	
12	Beneficiaries: how do you choose them? First come first served? Means tests? Referral? What sort of evidence of need do you use? Strategic needs assessments? Service user feedback? Community plans? Specific reports? Refer to business plan?	
13	Do you make grants? If yes, you get an additional drop-down question similar to the previous one.	
14	Do beneficiaries have to be members of the charity? If yes, you get some challenging additional questions designed to establish that you are genuinely charitable with a broad appeal and not just an old pals club. What benefits do members get? Why are those benefits limited to the	



Completing the on-line registration form		
NB Paragraph numbers match page numbers in the on-line registration form.		
Para.	Notes	√
	members? Who can be a member? Is there a limit on membership numbers? Refer to www.gov.uk/guidance/public-benefit-rules-for-charities if in doubt, and consider carefully	
15	Assuming you offer facilities and/or services, you face some additional questions here about public access. Nothing major unless you are a private school or similar!	
16	Follow-on questions about any charging for services and whether charges are affordable.	
17	If you use property, there are questions about its use, its ownership, any rental agreements, business rate relief etc. Any use of property owned by a trustee prompts some searching questions.	
18	Contact details for the person submitting the application.	
19	Contact details for the main contact for the charity. Use The FIND CONTACT button if you wish to duplicate your answer to the previous question.	
20	Organisation details	
21	Other regulators? Gift aid number?	
22	Income and bank account details. Attach your latest accounts (pdf) unless you are a new organisation.	
23	Financial year end date. Sources of funding. For each of funding type, you will need to add more detail and may face additional questions touching on anything from conflicts of interest to money laundering.	
24	Are you thinking of employing a trustee or founder or connected person? If so, expect some very searching questions to say the least!	
25	A similar question re possible purchasing from a trustee or founder or connected person	
26	A similar question re any other personal or conflicting interests	



Completing the on-line registration form		
NB Paragraph numbers match page numbers in the on-line registration form.		
Para.	Notes	√
27	A similar question re any links to a non-charitable organisation?	
28	A check box re safeguarding, if relevant to your work	
29	Trustee numbers	
30	Trustee details. For each trustee you will need full name and address, any previous names, date of birth, whether they are a trustee of any other charity. <i>Attach the trustee declaration.</i>	
31	Declaration page. Opportunity to submit additional information and/or attachments.	



Appendix 5: Transfer information for the Charity Commission

To be submitted as a [Charity Commission enquiry form](#)

Proposed transfer of undertakings

Charities involved

Transferor: [Name of the unincorporated charity] [Charity number if registered]

Transferee: [Name of the unincorporated charity] [Charity number issued]

Assets and liabilities to be transferred

- Cash at bank (as at [date]): [£...]
- Any debts or prepayments: [£...]
- The [leasehold] property at [address] (Land Registry Title number [...])
- Any other fixed assets to a total value of: [£...]
- Less any creditors or accruals: [£...]

There are no other assets or liabilities.

Relevant powers

In the case of the transferor charity, we are relying on the powers under clause [xx] of the constitution.

In the case of the transferee charity, we are relying on the powers under clause 4 of the constitution.

Charities' best Interests

We are satisfied that it is in the interests of the transferor charity to incorporate, and we have set up the transferee charity expressly as a vehicle for achieving this incorporation.

Conflicted trustees

There are [x] trustees who are trustees of both charities.

Indemnity

The trustees of the transferor charity will not be seeking an indemnity.

Accounts

We attach the latest accounts for the transferor charity.



**Compiled by Rick Gwilt on behalf of Macc
June 2020**