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Carmichael's Guide to Applying for Charitable Status

Applying for charitable status can seem daunting but it can also be a very rewarding process which can help you to improve the governance of your organisation.

There are plenty of great resources out there to help you find your way. We have put together a step-by-step guide with links to some relevant resources to help you with your application.

1 **Establish your Board of Trustees**
If your organisation is already a company, the directors will be the trustees. Otherwise, you will need to establish a Board of Trustees. If you wish to recruit externally, Boardmatch can be a useful resource. The Charities Regulator has also produced some useful guidance here.

2 **Confirm your organisation is eligible for charitable status**
Not all organisations can become charities. For example, an organisation which supports or fundraises for one individual cannot become a charity. Sports clubs are also not eligible for charitable status. Check whether your organisation is eligible here.

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3 **Consider which application is most suitable for your organisation**

1. Small Charities (Simplified) Application

To apply using this form, your organisation must:

- expect annual income to be less than €20,000 for the foreseeable future,
- not have "advancement of religion" as its charitable purpose,
- be established in and operate exclusively in the Republic of Ireland,
- not own or intend to own any buildings or property,
- not have or intend to have any employees,
- not work or intend to work with children or vulnerable people.

2. Charity Registration Application

This is the application form for any other nonprofit eligible for charitable status, apart from schools, which have a separate process.

4 **Create a draft application**

Create an account on the Charities Regulator's portal and look at the application form itself. Depending on your answers to some questions, other questions will appear or disappear. You will also be able to see how long answers are expected to be. Prepare your application in the portal itself so that you don't waste time preparing answers in the incorrect format.

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5 **Plan your preparation**
By looking at the application form, you will see which documents and answers you will require and can estimate how long it will take to prepare your application. The Charities Regulator provides registration guidelines to help you prepare.

6 **Seek advice**
When you start to prepare your application, you may find that you lack expertise in certain areas. You may need to recruit some additional trustees or advisors to help with the process of applying for charity status. You may also consider reaching out to charities with similar goals or working in your area.

7 **Apply!**
Once you have submitted your application form, the Charities Regulator will review it to make sure it is complete, and will then assign a case officer. This case officer may come back to you with questions so make sure to check your account regularly. The average processing time for an application is 4 months, but quick responses to the Regulator's questions can speed the process up significantly.

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Resources for Charity Registration Application

This chart shows the various sections on the Charity Registration Application form and some resources available to help you to complete the form.

Note: Small charities which meet specific requirements can apply using a simplified application form, which does not require the same details.

Item	Format	Notes and Resources
Organisation's governing form	Multiple Choice	The most common governing form for a charity is a Company Limited by Guarantee (CLG). However, Charitable Trusts and Unincorporated Associations are also relatively common. Each organisation must decide what form is most suitable for their needs. • The Wheel, "Forming a Charity."
Name of Charity	Text	Use the legal name of your organisation (i.e. if it is a CLG, then use the legal name of the company). You can add "other names" as well as the legal name of your charity to help people find you more easily on the Register of Charities.
Government departments or statutory bodies which inspect, regulate or audit your organisation	Multiple Choice	This may not apply to your organisation. This applies to organisations which receive grants.

4

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Item	Format	Notes and Resources
Governing Document	PDF	For a Company Limited by Guarantee or Unincorporated Association, this is the Constitution. For a Charitable Trust, this will be the Trust Deed or Declaration of Trust. • Charities Regulator, "Model Constitution CLG." • Charities Regulator, "Model Constitution Unincorporated Entities."
Charitable Purpose	Multiple Choice	Choose the most relevant purpose(s) from the list provided in the portal.
What outcome is your organisation set up to achieve?	Text - 500 character limit	You may wish to use your organisation's mission or vision statement here. • Donorbox Nonprofit Blog, "How to Write an Awesome Nonprofit Mission Statement."
Details of the activities the charity carries out and intends to carry out to further its charitable purpose(s)	Text - 500 character limit	This should be consistent with your organisation's Business Plan and Strategic Plan.

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Item	Format	Notes and Resources
Strategic Plan	PDF	This must cover at least the next 24 months. This document is often published on a charity's website so you may wish to look at other charities' strategic plans for guidance.
Beneficiary selection policy	Text - 500 character limit	Who will benefit from your organisation? How do you decide who benefits and in what order of priority? Do they have to pay? How do you ensure finances are not a barrier to accessing your services?
Do your organisation's activities include working with vulnerable people?	Multiple Choice	If any of your volunteer or staff roles are eligible for Garda Vetting, the answer is "yes". This will trigger more questions on your risk assessment policies. If none of your volunteer or staff roles are eligible for Garda Vetting, the answer is "no". • National Vetting Bureau • Charities Regulator, "Safeguarding Guidance for Charitable Organisations working with Vulnerable Persons (Adults)." • Charities Regulator, "Safeguarding Guidance for Charitable Organisations working with Children."

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Item	Format	Notes and Resources
Places where the charity carries on its activities, or intends to carry out its activities (incl. outside of the State)	Multiple Choice	Tick which counties in Ireland your organisation will operate in. If your organisation intends to operate aboard, provide details.
Date of your organisation's next financial year end date	Date	
Has your organisation commenced operations, including raising or receiving funds?	Multiple choice	If the answer is "yes", questions on your finances will appear. If the answer is "no", proceed to the Business Plan section.
The gross income of the charity during the financial year ending immediately preceding the application	Figure	Not relevant if you have not commenced operations or received funds. Depending on when you apply, these 12 months may overlap two financial years. Please note this just asks for a figure. Financial accounts are only expected for the previous full financial year.

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Item	Format	Notes and Resources
The gross expenditure of the charity during the financial year ending immediately preceding the application	Figure	Not relevant if you have not commenced operations or received funds. Depending on when you apply, these 12 months may overlap two financial years. Please note this just asks for a figure. Financial accounts are only expected for the previous full financial year.
Financial accounts for the last full financial year completed	PDF	Not relevant if you have not commenced operations or received funds. Accounts must be full and unabridged.
Business Plan	PDF	This should include detailed financial forecasting for the upcoming 12 months. • Charities Regulator, "Guidance Note on Planning." • Charities Regulator, "Annual Plan Template." • Charities Regulator, "Annual Budget Template."
Details of how you intend to raise funds in the future.	Multiple Choice	This should be consistent with your organisation's Business Plan and Strategic Plan.

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Item	Format	Notes and Resources
Details of property owned or used	Multiple choice and short answer	This may not apply to your organisation. If your organisation owns or has the use of property, this will trigger additional questions.
Details of your organisation's bank accounts or credit union accounts	Short answer	Not relevant if you have not commenced operations or received funds.
Minimum number of trustees as outlined in governing document	Figure	
Trustee Declaration	PDF	This form is available on the Charities Regulator's website. • Charities Regulator, "Trustee Declaration." • Charities Regulator, "Trustee Declaration (Simplified Application)."
Conflict of Interest Statement for Trustees	PDF	• Charities Regulator, "Managing Conflicts of Interest." • Charities Regulator, "Managing Conflicts of Interest, Appendix A – Conflict of Interest Policy." • Charities Regulator, "Managing Conflicts of Interest, Appendix B – Template Register of Interests."

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Item	Format	Notes and Resources
Details of any external advisors, personal fundraisers or professional fundraisers used by the organisation	Multiple Choice	This may not apply to your organisation.
Further Info	PDF	This is an opportunity to add any additional documentation such as lease agreements, minutes of previous meetings etc.
Declaration	Short Answer	Fill in the details of the person who filled out the form.

Even when an organisation has successfully achieved charity status, it is important that it continually reviews and improves on its governance. Organisations such as Carmichael provide a range of training, resources and supports to help you meet your new obligations as a charity.

We wish you the best of luck with your application.

Resources

1. Boardmatch. Available at: https://www.boardmatch.ie/
2. Carmichael, "Resources available to help with implementation of the Charities Governance Code." Available at: https://www.carmichaelireland.ie/app/uploads/2020/05/Carmichael-Resources-available-to-help-with-implementation-of-CRA-Gov-Code.pdf
3. Charities Regulator, "What Is a Charity?" 2018. Available at: https://www.charitiesregulator.ie/media/1544/what-is-a-charity-rev-001.pdf
4. Charities Regulator, "Guidance Note on Planning." Available at: https://www.charitiesregulator.ie/media/1769/guidance-note-on-planning.pdf
5. Charities Regulator, "Managing Conflicts of Interest, Appendix A – Conflict of Interest Policy," 2018. Available at: https://www.charitiesregulator.ie/media/1546/managing-conflicts-of-interest-appendix-a.docx
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7. Charities Regulator, "Managing Conflicts of Interest," 2018. Available at: https://www.charitiesregulator.ie/media/1417/managing-conflicts-of-interest-may-2018.pdf
8. Charities Regulator, "Model Constitution CLG." Available at: https://www.charitiesregulator.ie/media/1479/model-constitution-clg.docx
9. Charities Regulator, "Model Constitution Unincorporated Entities." Available at: https://www.charitiesregulator.ie/media/1480/model-constitution-unincorporated.doc
10. Charities Regulator, "MyAccount." Available: https://www.charitiesregulator.ie/en/information-for-charities/myaccount
11. Charities Regulator, "Recruitment and Induction of Prospective Trustees." Available at: https://www.charitiesregulator.ie/media/1715/recruitment-and-induction-of-prospective-charity-trustees.pdf
12. Charities Regulator, "Registration Guidelines", 2018. Available at: https://www.charitiesregulator.ie/media/1470/registration-guidelines-reduced-size-final-accessible-for-web.pdf
13. Charities Regulator, "Safeguarding Guidance for Charitable Organisations working with Vulnerable Persons (Adults)", 2020. Available at: https://www.charitiesregulator.ie/media/1866/safeguarding-guidance-for-charitable-organisations-adults-final.pdf
14. Charities Regulator, "Safeguarding Guidance for Charitable Organisations working with Vulnerable Persons (Adults)", 2020. Available at: https://www.charitiesregulator.ie/media/1866/safeguarding-guidance-for-charitable-organisations-adults-final.pdf
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16. Charities Regulator, "Trustee Declaration." Available at: https://www.charitiesregulator.ie/media/1435/trustee-declaration-to-accompany-an-application-for-registration-under-section-39-of-the-charities-act-2009.pdf
17. Charities Regulator, "Trustee Declaration (Simplified Application)." Available at: https://www.charitiesregulator.ie/media/1412/trustee-declaration-to-accompany-an-application-for-registration-under-section-39-of-the-charities-act-2009-simplified.pdf
18. Charities Regulator, Annual Budget Template. Available at: https://www.charitiesregulator.ie/media/1766/appendix-b-annual-budget-template.docx
19. Charities Regulator, Annual Plan Template. Available at: https://www.charitiesregulator.ie/media/1765/appendix-a-annual-plan-template.docx
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