

REGISTRATION AND REGULATION OF CHARITIES IN THE ISLE OF MAN

Frequently Asked Questions (FAQs)

This document is issued by the Attorney General to provide assistance only and is not, and should not be treated as, a complete and authoritative statement of the law. Advice from legal or other appropriate sources should be sought as necessary. Hyperlinks are provided in this document to copies of legislation, guidance notes and other documents which are published on www.gov.im/charities. Copies of other legislation referred to can be downloaded from the [Isle of Man legislation website](http://www.gov.im/legislation).

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I THE ROLE OF THE ATTORNEY GENERAL

What is the Attorney General's role in relation to charities?

The Attorney General is the registrar and regulator of charities which are established in the Isle of Man and/or which are carrying on activities here. This means that the Attorney General is responsible for the administration of the Charities Register, including making decisions as to whether an institution qualifies to be registered as a charity here and ensuring that the information held on the register is kept up to date. As regulator, the Attorney General is responsible for ensuring that charities are being properly run, which means that the charity trustees are carrying out the activities of their charity in accordance with its objects and the provisions of its governing instrument, and also that charities are complying with the legal requirements under Manx charity law.

The Attorney General is supported in this role by the Charities Administration team, which is responsible for maintaining the register, processing applications and notifications, dealing with day to day queries and compliance issues and ensuring that details of registered charities, updates and guidance are available on www.gov.im/charities, together with copies of the approved forms published by the Attorney General.

How can I raise a complaint in relation to how a charity operates?

Complaints about the operation of a charity should be sent to the Attorney General either by letter addressed to Charities Administration, Attorney General's Chambers, Belgravia House, Circular Road, Douglas, Isle of Man, IM1 1AE or by e-mail to charities@gov.im. The letter, or e-mail, should be clearly

marked as a complaint concerning a charity and must include the name and a contact address of the complainant. Anonymous complaints will not be considered.

As regulator, the Attorney General is responsible for ensuring that charities are being properly run, which means that the charity trustees are carrying out the activities of their charity in accordance with its objects and the provisions of its governing instrument, and also that charities are complying with the legal requirements under Manx charity law. This means that the Attorney General cannot intervene in cases where, for example, the complaint concerns a difference of opinion as to the direction that a charity should be taking or a decision to make, or to refuse to make, a grant to a particular applicant, unless the approach taken by the charity trustees (whether on the occasion complained about or more generally) is contrary to the provisions of the governing instrument or is otherwise in breach of their obligation to act in the best interests of the charity at all times.

Can the Attorney General’s Chambers provide a charity with legal advice?

Officers in the Attorney General’s Chambers assist the Attorney General in carrying out his functions as registrar and regulator of charities in the Isle of Man. This means that they are able to provide guidance to charities which reflects the approach taken by the Attorney General in the exercise of those functions. Guidance is not the same as legal advice. There are no circumstances in which officers in Chambers can give legal advice to members of the public or to organisations which do not form part of the Isle of Man Government.

II CHARITY FUNDAMENTALS

What is a charity?

In Manx law, a charity is an institution which is established for charitable purposes only. Since the enactment of the [Charities Registration and Regulation Act 2019](#), a “charitable purpose” is a purpose which is contained in the list in section 6 of that Act and which is for the public benefit.

What are the differences between an unincorporated association and a charitable company?

In the Isle of Man, a charity is an institution which is established for purposes which are charitable under Manx law. There are a number of different types of institution which can be established for charitable purposes, including an unincorporated association and a company limited by guarantee.

An unincorporated association is one which has members and is run by a committee but the association itself does not have a separate legal existence. A company limited by guarantee is also run by a committee (the directors) and has members, but the company is a body corporate, i.e. it has a separate legal existence to its members. A charitable company is a company which has been established for charitable purposes, rather than, for example, for commercial purposes.

What are the categories of institution that can register as a charity and what are the differences?

It is not possible to provide an exhaustive list of types of institutions which can be established for charitable purposes and registered as a charity in the Isle of Man. However, the following are commonly found:-

- an unincorporated association: has members and is run by a committee but the association itself does not have separate legal existence
- a company limited by guarantee: a body corporate established under legislation (e.g. the Companies Acts 1931 to 2004) which has separate legal existence to its members and which is managed by its directors

- a trust: established by a declaration of trust (including one contained in a person’s will) and which is managed by trustees who are the “legal personality” of the trust
- a foundation: a body corporate established under the Foundations Act 2011, which is essentially an incorporated trust which is managed by a council

As to the type of institution which should be established in a particular situation, this is a matter on which those seeking to set up the charity should take appropriate advice as it does depend on the type of activities to be undertaken and the likely method of operation, which includes factors such as whether the charity will be undertaking activities which require it to employ staff and/or enter into contractual arrangements.

Who is a “charity trustee”?

Section 24 of the [Charities Registration and Regulation Act 2019](#) defines a charity trustee as being a person who has the general control and management of the administration of a charity. Depending on the type of institution, the charity trustees will be described with different terms in the governing instrument, for example:-

- an unincorporated association: members of the committee
- a company limited by guarantee: directors
- a trust: trustees
- a foundation: council members

III GOVERNING INSTRUMENTS

What is a governing instrument?

The governing instrument of a charity is the document under which it is constituted. It sets out the charity’s objects and other matters relevant to its operation, including its powers, provisions relating to members (if the charity has a membership), the appointment of the charity trustees and the holding of meetings. Regulation 8 of the [Charities Regulations 2020](#) sets out the matters for which provisions must be made in a charity’s governing instrument.

The form that the governing instrument of a particular charity takes depends on how the charity has been established. Some examples are:-

- for a company: its Memorandum and Articles of Association;
- for an unincorporated association: its Constitution;
- for a trust: its Trust Deed.

Can the Attorney General’s Chambers provide a model governing instrument suitable for use by a charity?

Model governing instruments are available from the Attorney General’s Chambers for an unincorporated association, a company limited by guarantee incorporated under the Companies Acts 1931 to 2004 and a trust established by declaration. More information can be found in the guidance on the Publications page on www.gov.uk/charities, which is also where copies of the model governing instruments can be found.

What is a section 18 licence?

This is a licence granted by the Attorney General under section 18 of the Companies Act 1931 which enables a company established under that Act for certain specified purposes, including charitable purposes, to dispense with the use of the word “limited” in its name. The licence must be granted before the company is incorporated.

How do we amend our charity's governing instrument?

A charity's governing instrument should include provisions regarding its amendment, in which case these should be followed. You should be aware that, subject to certain exceptions, prior written consent must be obtained from the Attorney General before any amendment is made, per section 17 of the [Charities Registration and Regulation Act 2019](#).

Accordingly, if the charity trustees propose amending their charity's governing instrument, they should contact the Attorney General's Chambers in writing, either by letter sent to the Chambers' address or by e-mail to charities@gov.im, setting out the proposed amendments and the reason for them in order that the Attorney General may consider whether to give consent. If consent is given, notification of the amendment of the governing instrument will have to be given to the Attorney General on the notification form within one month of the charity having passed the necessary resolution.

If your charity's governing instrument does not include provisions regarding its amendment, then section 21 of the [Charities Registration and Regulation Act 2019](#) enables the Attorney General to consent to the passing of a resolution by the charity trustees to make the desired amendment, provided that the governing instrument will then comply with the requirements of Regulation 8 of the [Charities Regulations 2020](#).

If, in those circumstances, the charity trustees propose amending their charity's governing instrument, they should contact the Attorney General's Chambers in writing, either by letter sent to the Chambers' address or by e-mail to charities@gov.im, setting out the proposed amendments and the reason for them. The Attorney General will then consider the proposal and also whether any other amendments are required to the governing instrument in order for it to comply with the requirements of Regulation 8. If the Attorney General does consent to the passing of the necessary resolution by the charity trustees, notification of the amendment of the governing instrument will have to be given to the Attorney General on the notification form within one month of the passing of the resolution.

IV REGISTRATION

Does a charity have to be registered in the Isle of Man in order for it to carry out activities there?

Unless a charity is exempt from registration, it must be registered in the Isle of Man in order for it to carry out any activities there or to describe itself, or hold itself out as, a charity. Failure to do so is an offence which can result in a custodial sentence and/or a fine on conviction. You should be aware that a charity can only register in the Isle of Man if it can demonstrate that it has a substantial and genuine connection with the Island. For detailed information about the requirement to register and the circumstances in which the substantial and genuine connection test can be met, see the [Charities Registration and Regulation Act 2019](#) and guidance on the Publications page of www.gov.im/charities.

What does "a substantial and genuine connection" mean?

In order to be added to, and to remain on, the register of charities, a charity is required to demonstrate that it has a substantial and genuine connection with the Isle of Man. The Attorney General has published detailed guidance on this which is available on the Publications page of www.gov.im/charities.

How do I apply to register an institution as a charity?

First, read the guidance which is published on the Publications page of www.gov.im/charities then fill out the registration application form, including obtaining signatures from the charity trustees and, where appropriate, the responsible person(s), and sending it to the Attorney General's Chambers with the documents referred to in the form. It is recommended that, before setting up a charitable institution, you send a copy of the draft governing instrument to the Attorney General's Chambers as a Word

document attached to an e-mail to charities@gov.im. This enables guidance to be given before the institution is created as to whether the governing instrument meets the necessary criteria set out in the [Charities Regulations 2020](#) and whether the proposed objects are exclusively charitable under Manx law.

How does a UK based charity register in the Isle of Man?

Any institution which is established for purposes which are wholly charitable under Manx law and which can demonstrate a substantial and genuine connection with the Island is able to apply to be registered as a charity here. This includes charities established in any part of the United Kingdom. The registration process is exactly the same as for institutions established in the Isle of Man. Further information, guidance and the registration application form can be found on www.gov.im/charities.

Can branches of charities register?

The purpose of registering an institution as a charity in the Isle of Man is so that its activities here are subject to oversight and regulation. This means that the charity trustees, as the persons having the general control of the charity, will be accountable for its activities in the Island. A branch of a charity is usually part of the internal structure of that charity and as such, it has no separate existence or external legal status. For that reason, it is not appropriate to register a branch, even if, for example, all the activities in the Island of an English charity are carried out by the committee of the local branch. Historically, branches of foreign charities (i.e. ones established outside the Isle of Man) were accepted onto the register, but the Attorney General does not agree that that was appropriate.

There are a number of Manx charities which describe themselves as a branch of a foreign charity but, in fact, are separately constituted to that charity with which they have an affiliation arrangement. In such a case, the Manx charity is not part of the internal structure of the foreign charity and, accordingly, is able to register in its own right.

Can I submit a registration application form via e-mail?

Registration application forms contain a declaration which must be signed by a charity trustee or, in the case of a charity which is a corporate body, by a person authorised to do so by the charity trustees. The forms also have to be signed by each person who has been appointed as a charity trustee. This means that the original form must be sent to the Attorney General. A charity may also send a scanned copy by e-mail but the form will not be deemed to have been filed, and will not be processed, until the signed original is received by the Attorney General's Chambers.

Does my charity need a "responsible person"?

A responsible person may be required by a foreign charity, i.e. one established under the law of a country or territory outside the Isle of Man. A charity established in the Island does not require a responsible person.

Section 41 of the [Charities Registration and Regulation Act 2019](#) provides that a foreign charity must appoint a person resident in the Island as the "responsible person" if none of the charity trustees is ordinarily resident here. The purpose of this is to ensure that there is someone in the Island who is accountable for the charity's activities here and its compliance with the legislative requirements.

V NOTIFICATION OF CHANGES

How do we report changes of our charity's details?

Certain changes to a charity's details are required to be notified within one month of their taking effect, as provided by section 23 of the [Charities Registration and Regulation Act 2019](#) as follows:-

- change of charity trustee or of the details of a charity trustee (including changes to the directors of a corporate trustee);
- (for a foreign charity) change of responsible person or the details of a responsible person;
- change of correspondence or other address (including an address for service) for the charity;
- amendment of charity name;
- amendment of a governing instrument;
- winding up or dissolution of the charity.

Any of these changes should be notified by using the notification form which is available from www.gov.im/charities. Pages 1 and 2 of the notification form should be completed, together with the relevant Annex. Guidance as to the correct completion of the notification form is available on www.gov.im/charities.

A change to the charity's accounting year end date must be notified in writing by letter, stating both the current date and the new date. The letter must be signed by one of the charity trustees or, if the charity is a body corporate, it may instead be signed by a person who is authorised by the charity trustees to do so.

If a trustee is re-elected at an AGM does this have to be notified?

If a person's appointment as a trustee ends automatically at the charity's AGM but the person concerned is immediately re-elected, this will be treated as a continuation in the role and it will not be necessary to make a notification. However, the office held by trustee (e.g. chair, treasurer, secretary, etc) changes at an AGM, this change will have to be notified.

Can I submit a notification form via e-mail?

Notification forms contain a declaration which must be signed by a charity trustee or, in the case of a charity which is a corporate body, by a person authorised to do so by the charity trustees. This means that the original form must be sent to the Attorney General. A charity may also send a scanned copy by e-mail but the form will not be deemed to have been filed, and will not be processed, until the signed original is received by the Attorney General's Chambers.

We only need to notify the Attorney General of a change of contact information. How should we do this?

You should complete the notification form which is available on the Publications page of www.gov.im/charities. The form is quite lengthy as it contains a number of Annexes. All that is necessary, however, is that pages 1 and 2 be completed and submitted with the Annex which is relevant to the change being notified, in this case Annex C. Please send the completed form by post to the address stated on page 2 of the form.

We are a charitable company and have notified the Companies Registry of changes to our company. Do we also have to report such changes to the Attorney General?

Any change required under section 23 of the [Charities Registration and Regulation Act 2019](#) must be notified to the Attorney General by completing and returning the notification form which is available on the Publications page of www.gov.im/charities, irrespective of whether that change is also required to be notified to the [Companies Registry](#), any other registry or regulatory body.

Can a charitable company notify the Attorney General of changes to its directors or their details by sending a copy of the Form 9N already filed at the Companies Registry?

A Form 9N is a form which is prescribed under the Companies Acts 1931 to 2004 for notifying changes of directors to the Registrar of Companies and, accordingly, it only contains information which is required for the purposes of that legislation.

In the case of a company which is registered as a Manx charity, the information which is required to be notified to the Attorney General concerning a change to the company's directors or their details under the [Charities Registration and Regulation Act 2019](#) and the [Charities Regulations 2020](#) is more extensive than that which is required to be provided to the Registrar of Companies and a new director is required to sign to confirm that he or she is not disqualified for acting as a charity trustee as well as that he or she consents to act in that capacity.

To ensure that the correct information is provided in all cases, the Attorney General has published an approved form - the notification form, which is available from the Publications page of www.gov.im/charities - which must be completed in all cases, as provided by section 53 of the [2019 Act](#).

VI ANNUAL ACCOUNTS AND ANNUAL REPORTS

From which date will new requirements concerning the preparation of annual accounts and reports apply?

Although the [2019 Act](#) came fully into force on 1 April 2020, specific provision was made by the [Charities Registration and Regulation Act 2019 \(Appointed Day\) Order 2019](#) regarding the application of sections 27 to 30 of that Act, which concern the preparation of annual accounts and reports. This means that the requirements under the [2019 Act](#) first apply in relation to the charity's accounting year in which the 1 April 2020 falls.

Accordingly, the provisions of the [Charities Registration Act 1989](#) continue to apply in relation to accounts prepared for all accounting years which end on or before 31 March 2020.

How should annual accounts be prepared?

The requirements concerning the preparation of annual accounts are contained in the [Charities Regulations 2020](#).

A charity must prepare accruals accounts if it falls into any of the following categories:-

- the charity is a company;
- the charity's gross income for the financial year in question exceeds the threshold for its accounts to be audited under section 27 of the [Charities Registration and Regulation Act 2019](#);
- the charity's governing instrument requires that accruals accounts be prepared or that its accounts be audited;
- any legislation applicable to the charity provides that it should prepare accruals accounts.

If the charity does not fall into any of these categories, it may prepare receipts and payments accounts, in which case it must use the approved form which has been published by the Attorney General for this purpose and can be downloaded from the Publications page of www.gov.im/charities.

For further information on the preparation of receipts and payments accounts, see the Guidance on the Preparation of Receipts and Payments Accounts and Annual Reports issued by the Attorney General (a copy of which is available on www.gov.im/charities).

In the case of a foreign charity (i.e. one established in a jurisdiction or territory outside the Isle of Man), it must prepare accounts in relation to the activities carried on by it in, or otherwise connected with, the Isle of Man. A foreign charity complies with this requirement if it files accounts which only relate to its activities in, or otherwise connected with, the Isle of Man or if it files consolidated accounts of its activities worldwide in which the figures which relate to its activities in, or otherwise connected with, the Isle of Man are clearly identifiable.

If my charity's accounts are required to be audited, what does this mean?

An audit is an inspection of the charity's accounts which is carried out in compliance with requirements imposed by any applicable International Standards on Auditing by an accountant or by a person approved by the Attorney General. [For the definition of "accountant" see the FAQ **Who is qualified to carry out an independent examination or an audit?**] At the conclusion of the audit, the auditor will provide a report to the charity (the auditor's report), which must be sent to the Attorney General with the annual accounts.

If my charity's accounts are required to be independently examined, what does this mean?

An independent examination is an inspection of the charity's accounts which is carried out by a person who is independent of the charity and who is qualified to carry out such an examination [see the FAQ **Who is qualified to carry out an independent examination or an audit?**]. Detailed guidance as to how an independent examination should be carried out is set out in the Guidance on the Independent Examination of Charity Accounts issued by the Attorney General (a copy of which is available on the Publications page of www.gov.im/charities).

At the conclusion of the independent examination, the examiner will provide a report to the charity (the independent examiner's report, the form for which is published on the Publications page of www.gov.im/charities). This report must be sent to the Attorney General with the annual accounts.

What are the accounting financial thresholds in respect of an independent examination or an audit?

Section 27 of the [Charities Registration and Regulation Act 2019](#) provides the following thresholds:-

- gross income exceeds £25,000 but does not exceed £250,000: audit or independent examination required
- gross income exceeds £250,000: audit required

Please note that these thresholds do not have the effect of removing a requirement for audit or independent examination where this is imposed on the charity by another means, e.g. the charity's governing instrument, other legislation which applies to the charity, by resolution of the charity or by a term of an agreements entered into by the charity. For further information, see the Guidance on the Independent Examination of Charity Accounts issued by the Attorney General (a copy of which is available on the Publications page of www.gov.im/charities).

Who is qualified to carry out an independent examination or an audit?

Section 27 of the [Charities Registration and Regulation Act 2019](#) provides that:-

- an audit can be carried out by an accountant or an approved person; and
- an independent examination can be carried out by an accountant, an approved person or a person who holds a qualification listed in the Schedule to the [Charities Regulations 2020](#) (a copy of which is available on www.gov.im/charities).

The definition of "accountant" is set out in the Schedule to the Interpretation Act 2015 as follows:-

"accountant" means a member of one or more of the —

- (a) Institute of Chartered Accountants in England and Wales;
- (b) Institute of Chartered Accountants of Scotland;
- (c) Institute of Chartered Accountants in Ireland;
- (d) Association of Chartered Certified Accountants;
- (e) Chartered Institute of Public Finance and Accountancy; or
- (f) Chartered Institute of Management Accountants.

According to section 27(9) of the [2019 Act](#), an “approved person” is a person approved by the Attorney General for the purpose of auditing or examining (as the case may be) the accounts of the charity in question.

For further information concerning the selection of an independent examiner, see the Guidance on the Independent Examination of Charity Accounts issued by the Attorney General (a copy of which is available on the Publications page of www.gov.im/charities).

How should an annual report be prepared?

Regulation 17 sets out the requirements for a charity’s annual report. In the case of an auditable charity (i.e. one with a gross income which exceeds £250,000), Regulation 17 provides that the annual report must contain information as to the charity’s activities in accordance with proper practices (see the definition in Regulation 3 - which, in practice means compliant with FRS102 or a charity SORP adopted by the Charity Commission for England and Wales or the Office of the Scottish Charity Regulator) and must also contain certain information specified in Regulation 17(2).

In the case of a non-auditable charity (i.e. one with a gross income of £250,000 or less), the report should contain a brief summary of the main activities and achievements of the charity during the year in relation to its objects and also contain the information specified in Regulation 17(2).

The Attorney General has published on the Publications page of www.gov.im/charities a template for an annual report which complies with Regulation 17 in so far as a non-auditable charity is concerned. A charity which prepares receipts and payments accounts must prepare its report using the template.

An auditable charity which prepares accruals accounts may prepare its report using the template, but is not obliged to do so. If it does use the template, the words “receipts and payments” should be deleted where they appear in the declaration. If the charity chooses not to use the template, it must make sure that its report contains all the information which is referred to in the template.

The template is not intended to be used for the annual report of an auditable charity. However, the template may be useful as an aide memoire for reporting on the information set out in Regulation 17(2).

For further information on the preparation of annual reports, see the Part V of Guidance on the Preparation of Receipts and Payments Accounts and Annual Reports issued by the Attorney General (a copy of which is available on the Publications page of www.gov.im/charities).

Will the Attorney General's Chambers send out reminders that our annual accounts and annual report are due?

If your charity has provided a valid e-mail address for correspondence, a reminder will be sent one month before the expiry of the period for filing its annual accounts and annual report. Reminders will not be sent by post.

Can a charity meet the statutory requirement to file its accounts and annual report by sending them by e-mail to Charities Administration?

There is no facility to file annual accounts or reports electronically. They must be sent, or delivered, in original hard copy to Charities Administration at the address of the Attorney General’s Chambers. Copies sent as attachments to e-mails will not be treated as having been filed.

Can a charity meet the statutory requirement to file its accounts and annual report by filing draft accounts and/or a draft report?

No, the statutory requirement to file accounts and an annual report is only met once the finalised accounts, accompanied by an auditor's report or an independent examiner's report where necessary, and report are filed.

Can a charity request an extension to submit its annual accounts and report?

Please note that a charity is required to file its annual accounts and annual report at the same time.

If a charity fails to comply with the requirement to file its annual accounts and report within the period specified in the [Charities Registration and Regulation Act 2019](#), this constitutes an offence for which the Attorney General, as regulator, is able to consider enforcement action.

It is not possible for the period permitted for the filing of annual accounts and reports to be extended. However, it is possible for the taking of enforcement action to be put on hold for a specified period to enable the charity to file the outstanding documents, i.e. for a period of grace to be allowed. If the documents are filed within that period, ordinarily no further action would be taken in respect of the non-compliance. Whether enforcement action is put on hold and, if so, for what period, is a matter entirely within the discretion of the Attorney General.

If a charity is, or expects to be, unable to file its annual accounts and report within the period required under the legislation, the charity trustees should contact the Attorney General's Chambers, either by letter sent to the Chambers' address or by e-mail to charities@gov.im, giving the reasons why the requirement will not be, or has not been, complied with and indicating a date by which the documents will be filed. The charity will then be notified in writing whether a period of grace will be given and, if so, the date on which it will end. If any further delay is anticipated, the charity trustees should contact the Attorney General's Chambers as before.

VII REMOVAL FROM THE REGISTER

How do I remove a charity from the register (or 'deregister' it)?

The charity trustees can request that their charity be removed from the register if it has been dissolved or, in the case of a foreign charity, if it no longer has a substantial and genuine connection with the Island.

If your charity has been dissolved, this must be notified to the Attorney General within one month of the date of dissolution by completing and returning the notification form which is available on the Publications page of www.gov.im/charities along with guidance about completing the form.

If your charity is a foreign charity which has ceased to operate in the Island, then you should write to the Attorney General to inform him of the date on which the charity's operations ceased and to provide him with a copy of the charity's accounts and report for the period of the financial year to that date.

Further guidance is available on the Publications page of www.gov.im/charities.

Note: The Attorney General is able to remove charities for a number of reasons in addition to the above. See section 15 of the [Charities Registration and Regulation Act 2019](#) in addition to guidance on the Publications page of www.gov.im/charities for further information.

VIII INFORMATION TO BE STATED ON CORRESPONDENCE, ETC

Should registered charities state their charity number on letterhead, etc? If so, how should this be worded?

Regulation 20 of the [Charities Regulations 2020](#) requires that the following information be stated in English in legible characters on the charity communications and documents specified in that regulation:-

- the name of the charity and any other name under which it carries out the activities to which the document or communication relates;
- that it is a registered charity; and
- the Isle of Man charity number and any number with which it has been registered as a charity in a country or territory outside the Island.

Provided that information is given, it is a matter for the charity how it is worded.

Regulation 20 also requires charities to include in the specified communications and documents:-

- the present forenames (or initials) and present surname of each charity trustee; and
- the charity's postal address or the e-mail address for correspondence.

However, it is not necessary to state the names of the charity trustees and a correspondence address for the charity if, instead, the communication or document concerned includes either the address of the charity's website or the address of a website on which the Attorney General has published that information (www.gov.im/charities) and the charity trustees have taken reasonable steps to ensure that the information published by the Attorney General is accurate, i.e. kept up to date.

IX GENERAL

What GDPR information can the Attorney General's Chambers provide to charities?

Guidance concerning GDPR can be found on the website of the [Information Commissioner](#). Any queries concerning GDPR should be raised with the Information Commissioner's office and not the Attorney General's Chambers.

How long does a charity need to keep its records for?

Manx charity law does not stipulate a period for the retention of general charity records. As a matter of good practice, however, a charity's records should be kept for at least six years.

Certain records, such as those relating to income tax or VAT must be kept for specific periods. In the case of a charity which is established under, or regulated by, legislation other than Manx charity law, there may be requirements imposed by such legislation concerning the retention of specific records. Information about specific retention periods which may apply should be obtained from the relevant tax/VAT office, registrar or regulator concerned.

What insurance does a charity need to have?

The purpose of having insurance is to protect the charity against the financial implications of loss or damage sustained by it (for example, if any property that it owns is lost or damaged) or sustained to third parties as a consequence of the activities that the charity carries on (for example, if a person is injured whilst attending an event held by the charity or whilst as a passenger in a vehicle that is being driven by someone providing a transport service on the charity's behalf). Accordingly, examples of insurance policies that a charity should consider obtaining include buildings and contents insurance and

public liability insurance. This is not an exhaustive list and advice should be sought from a professional, such as an insurance broker.

Who can/how do I certify a document which I have to provide to the Attorney General in relation to his functions as registrar and regulator of charities in the Isle of Man?

Different organisations have different requirements concerning the certification of copy documents. Often, the requirement is for the copy to be certified by a professional individual or by a person who is well respected in the community, such as a lawyer, a chartered accountant, a minister of religion, a member of Tynwald or a member of a local authority. This answer relates only to the certification of documents which you are required to provide to the Attorney General in his capacity as registrar and regulator of charities in the Isle of Man. If you are asked by another organisation to provide a certified copy of a document, or you are required to provide one to the Attorney General's Chambers for a different purpose, then you should check with the organisation concerned as to the requirements which apply.

Documents on this list:-

- a certified copy of the Memorandum and Articles of Association when applying for a licence under section 18 of the Companies Act 1931;
- a certified copy of the governing instrument when applying to register an institution as a charity; or
- a certified copy of the minutes of a meeting which records the passing of a resolution to change the charity's name, make changes to the charity's governing instrument or wind up or dissolve the charity,

can be certified in one of two ways:-

- in accordance with the requirements of a regulatory body (such as the Charity Commission of England), financial institution, lawyer or chartered accountant operating, or in practice, in the British Isles; or
- the person making the application or submitting the notification of the change is able to certify the copy document by stating the following on the front of it:

I certify that this is a true copy of the original document

signature:

full name:

address:

date:

If a document is required to be certified in a different manner than set out above before being sent to the Attorney General, you will be informed of this at the time the document is requested.

Where can I find a list of registered charities?

The Attorney General publishes a list of charities registered in the Isle of Man on www.gov.im/charities.

Can I call in to the Attorney General's Chambers and request to view a charity file?

Certain information held on the charities register concerning a registered charity is available to be viewed by a member of the public. That information includes the names of the charity trustees, the governing instrument and annual accounts. A full list of the information available can be found on www.gov.im/charities. The Attorney General's Chambers is working on making this information available online. In the meantime, the information will be provided by e-mail, on request. If you do not have an e-mail address, arrangements can be made by prior appointment for you to view the information on a computer in the Attorney General's Chambers. All requests to be sent, or to view, information held on the register should be made to Charities Administration by e-mail to charities@gov.im or by telephoning 01624 687318.

Do I require permission from the Attorney General to hold a fundraising event?

No, permission is not required to hold a fundraising event. Before doing so, though, you should make sure that your charity's governing instrument contains the power to raise funds. If the fundraising event includes a prize draw such as a raffle, lottery or tombola, or activity such as a race night, these are classed as gambling and are regulated under the [Gaming Betting and Lotteries Act 1988](#), which is overseen by the [Isle of Man Gambling Supervision Commission](#). Further information, including guidance, can be obtained from the Commission.

Do charities need permission to carry out activities such as door to door collections, street collections or prize draws?

Collections door to door are regulated by the [Charitable Collections \(Regulation\) Act 1939](#), which provides for the Chief Constable to issue licences. Information concerning licences can be obtained from the [Isle of Man Constabulary](#).

Street collections may be regulated under local Bye-laws. If considering carrying out a street collection, the charity should contact the local authority for the area concerned in order to obtain any necessary approval. Also, in case there are any road safety implications, planned road closures which might impact on the collection or if the collection is to be made during an event for which the road may need to be closed, the charity should contact the [Highway Services Division](#) of the Department of Infrastructure.

Please note that it is not necessary to obtain permission from the Attorney General in relation to any fundraising activities. You should only contact Charities Administration if there are concerns as to whether the charity has the power to raise funds, as mentioned above.

Can charities registered in the Isle of Man get tax relief?

Questions about the availability of tax relief or, indeed, any other relief or allowances which a charity registered in the Isle of Man may be able to claim should be raised with the public authority responsible for the collection of the tax or other charge concerned. In the Isle of Man, questions concerning exemptions or reductions for charities concerning income tax, VAT or rates should be raised with the relevant division of [the Treasury](#).