



GUIDANCE ON MAKING AN APPLICATION TO REGISTER A CHARITY

Introduction

1. If an institution, whether established in the Isle of Man or elsewhere, can be considered to be a charity under Manx law, it must be registered under the [Charities Registration and Regulation Act 2019](#) before it carries on any activities in the Island, including fundraising, advertising, organising events or doing anything else which is in furtherance of its objects.

2. This requirement is imposed by section 10 of the 2019 Act, which also places a duty on the charity trustees to ensure that the charity is registered. A breach of the requirement is an offence which carries a maximum penalty, if convicted on information, of 2 years custody and/or an unlimited fine or, if convicted summarily, of 6 months custody and/or a £10,000 fine, to which the charity trustees may personally be liable in addition to the charity.

3. Further, section 8 provides that an institution must not take or use any name, style, title or description implying, or otherwise pretend, that it is a charity or hold itself out as a charity. Breach of section 8 carries the same maximum penalties as a breach of section 10. An offence is not committed under section 8 if the institution concerned:

- has registered under the 2019 Act (or its predecessors);
- is exempt from the requirement to register; or
- (in the case of an institution which has been constituted under Manx law) has made an application to register within 28 days of the date of its constitution which has not yet been determined.

4. An institution is exempt from the requirement to register if:

- it, or a class to which it belongs, is referred to in regulations made under section 10(3), which includes the Religious Charities Regulations 1999;
- it is an ecclesiastical charity as defined in section 3 of the 2019 Act; or
- it is a trust of property falling within paragraph 1(2) of Schedule 3 to the Church Act 1992.

Making an application for registration

5. An application for registration as a charity in the Isle of Man under the 2019 Act is made to the Attorney General. Section 12 of the Act sets out the matters which must be considered by the Attorney General in approving, or refusing, a registration application. These include whether:

- the institution is a charity under Manx law;
- the institution has a substantial and genuine connection with the Island;
- the name of the institution is undesirable or misleading;
- the institution's governing instrument complies with the requirements of Regulation 8 of the [Charities Regulations 2020](#)
- any charity trustee is disqualified for acting as such;
- it would be contrary to the public interest for any charity trustee named in the application to act as such;
- the institution is being established bona fide for charitable purposes;
- taking account of matters such as the proposed activities of the charity:
 - the charity trustees have appropriate expertise and experience to ensure the successful delivery of the institution's objectives;

- there is a substantial risk of the institution becoming involved in or reasonably susceptible to being used for money laundering activities or of its property being used to finance terrorism.

6. Regulation 4 of the [Charities Regulations 2020](#) sets out the information and particulars which are to be recorded on the register of charities in relation to each charity. This includes information such as details of the persons who are the charity trustees and certain information concerning the charity, including when it was established and details concerning its legal nature. The information and particulars recorded on the register are publically available, except in the cases provided by Regulation 5.

7. The registration application is made by completing the registration application form available on the [Publications page](#) on www.gov.im/charities) and sending it with the documents referred to on the form by post, or delivering it by hand, to Charities Administration at the address in paragraph 61 below.

8. The form can be completed either by writing by hand (in which case, it must be legible), or by typing the information into the various boxes. As all documents are scanned for storage, all information should be completed in black ink/type. If the form is completed on a computer or other electronic device, it must be printed off before it is signed, i.e. it is not possible to sign it using a typed signature or by inserting a scanned copy of a signature: all signatures must be originals, made in ink, on the document.

9. If correctly completed, in most instances the form should contain all the information which the Attorney General requires in order to make a decision whether to approve the application or refuse it. If the application form includes incorrect information, if all the necessary information has not been entered into the form where requested or if the form has not been completed legibly, the registration application may be refused on the basis that the form is an unacceptable document.

10. Unless further information is required, the decision will be taken within 28 days of the registration application form being received by Charities Administration. If the decision is to approve the application, the charity will be allotted a unique number (its charity number) and details of the charity will be entered onto the register. A registration certificate will be issued which contains the charity number, the charity's name, the date of registration and the name of the individual who approved the application.

11. If the decision is to refuse the application, this will be notified in writing with a statement of reasons. There is a right of appeal against the decision to the Charities Tribunal. The time for bringing an appeal, and the procedure governing appeals, is provided for by the [Charities Tribunal Rules 2020](#). Further information about bringing an appeal can be obtained from website of the Tribunals Service <https://www.courts.im/court-procedures/tribunals-service/tribunals/> or by contacting the Tribunals Centralised Administration (telephone: 01624 685941; e-mail: tribunals@gov.im).

12. If additional information is requested, this will "stop the clock" pending its provision, with the remainder of the 28 day period being counted from the date on which the information is provided.

Notes on completing the application form

13. It is very important that the application form be fully and correctly completed as this will reduce the possibility of it being rejected (which is a ground on which the application can be refused) or of additional information being requested, which will mean that the processing time for the application will be extended. For this reason, it is recommended that a draft of the application form is sent by e-mail to Charities Administration, along with copies of all relevant documents, so that any issues can be flagged up before the application is finalised and submitted.

14. The application form comprises 22 questions plus a declaration which must be signed by a charity trustee or, if the charity trustee is a body corporate, by an officer (e.g. the company secretary of the body corporate authorised for that purpose). The application form contains a number of footnotes to help with its completion, which should be read carefully, but additional guidance is set out below.

Q1 – Name of institution

15. The name of the institution is the name which is specified on its 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 provision must be made in a charity's governing instrument.

16. 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.

17. The name of the institution should be written exactly as it appears on that document. If the institution is known by another name, e.g. its initials, this should be indicated in the answer to **Q2 – working name**.

18. The Attorney General has to consider whether the name of the institution is undesirable or misleading. If the name of the institution is written in a language other than English, or if it contains the name of a person or if the name of the institution does not appear at first sight to have any connection with the objects with which the institution has been established, a translation and/or explanation as to the meaning and/or relevance of the name should be set out on the "additional information" continuation sheet. If the institution has a similar name to that of a charity registered elsewhere in the British Islands (e.g. [name of English charity] Isle of Man), confirmation must be provided of the connection between the two institutions and that consent has been given for the other charity's name to be used as part of the name of the institution seeking to register.

Q2 - Working name(s) used by the institution (if any)

19. A working name is another name used by the institution. This may be a shortened form of its name e.g. its initials or part of its name, or it may be a different name that it uses (or intends using) when carrying out certain activities. A working name may need to be registered with the Companies Registry as a business name. As part of the process of

considering the application, Charities Administration does carry out a check of the Island's Register of Business names so, if there is any doubt as to whether a working name should be registered as a business name, it is strongly recommended that enquiries be made of the [Companies Registry](#) and any necessary steps taken before submitting the charity registration application.

Q3 – Date on which the institution was established

20. If a body corporate, this is the date on which the institution was incorporated, i.e. entered onto the relevant register. If the institution is not a body corporate, the date of establishment is usually the date on which the governing instrument was signed.

Q4 – Legal nature of the institution

21. If the institution was established as a trust, as an unincorporated association, as a company or as a foundation under the [Foundations Act 2011](#), tick the relevant box. If the institution was established by another method, e.g. it is a charitable incorporated organisation under the law of England and Wales or it was established by Royal Charter, tick "other" and give the necessary details.

Q5 – If the institution is a body corporate, the number with which it has been registered as a company or otherwise established

22. This is the number allotted to it on the register maintained under the legislation under which the institution has been established, e.g. the company number, foundation number, etc.

Q6 – If a company established under the Companies Acts 1931 to 2004, has a licence been granted by the Attorney General under section 18 of the Companies Act 1931?

23. A licence granted under section 18 of the 1931 Act is one which enables the company to dispense with the use of the word "Limited" in its name. The licence can only be granted prior to the incorporation of the company. There is no equivalent provision for a company being incorporated in the Isle of Man under the Companies Act 2006. For further information about obtaining a section 18 licence, see paragraph 32 of the *Guidance on establishing a charity* which is available on the [Publications page](#) of www.gov.im/charities.

Q7 – Is the institution already registered as a charity outside the Isle of Man?

24. Tick "yes" or "no" as appropriate.

Q8 – If "Yes" to Q7, give the country(ies)/territory(ies) and registration number(s)

25. Insert the information, if relevant. If the institution is registered as a charity in one or more jurisdictions, list each jurisdiction and the relevant registration number.

Q9 – Date of institution's accounting year end

26. This date may be specified in the institution's governing instrument. If not, then the charity trustees should specify it. If the institution has a membership, the date of the accounting year end should be fixed for a date far enough in advance of the AGM for the accounts for the 12 months period to the accounting year end to be prepared and either

audited or independently examined (as necessary) so that they can be put before the members at the AGM.

NB A registered charity must file its annual accounts (audited or examined as necessary) and its report within six months of the charity's accounting year end.

Q10 – Institution's correspondence address (postal)

27. The address used should be one which ensures that all postal communications are received promptly by the person(s) in the charity who look after its administration but can be accessed by any of the trustees should the need arise. Please be aware that the correspondence address is published, so an address should not be given which would result in difficulties to the individual residing, or business operating from, the premises in question.

Q11 – Institution's e-mail address

28. Again, the address provided (which must have been set up prior to the submission of the registration application) should be one which ensures that all e-mail communications are received promptly by the person(s) in the charity who look after its administration but can be accessed by any of the trustees should the need arise. The address will also be published as a correspondence address for the institution. For these reasons, it is strongly recommended that the institution uses an address which "belongs" to it, as opposed to one which is a personal or work e-mail address of a charity trustee. Further, the address used should be accessible by the nominated individual all year round and, preferably, by all the charity trustees, or at least by more than one.

Q12 – Institution's website address, if any

29. If the charity has a website address, this will be included in the public information held on the register.

Q13 – If a body corporate, the address of the institution's registered office (or similar address required to be stated by law)

30. This will usually be the address which is included in the register on which the details of the body corporate are required to be recorded under the laws governing its establishment. In relation to a company, it will be the registered office which has been notified to the relevant Companies Registry, if a foundation incorporated under the [Foundations Act 2011](#), it will be the address of the registered agent, etc.

Q14 – Country or territory in which the institution was established

31. This is the country or territory under the laws of which the governing document was created and is governed.

Q15 – If the institution is a foreign company registered under the Foreign Companies Act 2014, the number with which it has been registered under that Act.

32. For the purposes of the [Foreign Companies Act 2014](#), a "foreign company" means a person (by whatever name called) which — (a) has legal personality but is not an individual; and (b) is incorporated under the laws of a jurisdiction outside the Island. Accordingly, a CIO and a charity incorporated under a Royal Charter are "foreign

companies” for the purposes of the Act and must be registered under the Act in order to carry on business here.

NB “Business” in this context includes the charity’s usual activities and not just business in a commercial sense.

33. Breach of the requirement to register under the 2014 Act is an offence. Accordingly, if an institution wishing to register as a charity in the Island is a foreign company for the purposes of the 2014 Act, it should register under that Act before making an application to register as a charity under the 2019 Act. Further information concerning registration under the 2014 Act should be obtained from the [Companies Registry](#).

Q16 – If a company to which Q15 applies, address for service in the Island

34. This is the business address which has been notified to the Companies Registry in connection with the institution’s registration under the 2014 Act.

Q17 – If the institution was established under the law or territory outside the Island (and none of the charity trustees reside in the Island) provide details of the responsible person(s)

35. A responsible person is a person resident in the Island who retains the books, records and documents of a foreign charity which relate to the charity’s activities in the Isle of Man and who is responsible for ensuring the charity’s compliance with the requirements of the 2019 Act (see section 41 of the 2019 Act). If required, a charity may appoint one or more responsible persons.

36. A responsible person (or persons) should only be appointed by the charity if none of the charity trustees is ordinarily resident in the Island. This is because a responsible person stands in the place of a charity trustee for the purpose of compliance with the requirements of the 2019 Act. If one or more of the charity trustees is ordinarily resident in the Island, the responsibility automatically falls on them.

Q18 – Explain the connection that the institution has with the Isle of Man

37. In order to register as a charity here, the institution must demonstrate a substantial and genuine connection with the Island. Please provide details of that connection here, continuing on an “additional information” continuation sheet, if necessary. Please note, this must be more than that the institution is established here. For more information, see the *Note published by the Attorney General concerning the requirement for a substantial and genuine connection*, which is available on the [Publications page](#) of www.gov.im/charities.

Q19 – What is the charitable purpose for which the institution has been established?

38. The list included in Q19 is the list which appears in section 6 of the 2019 Act. The purpose(s) ticked should be the one(s) for which the institution has been established, as referred to in its objects. If this is not clear, please contact Charities Administration to discuss before submitting the application form.

39. Item (14) should only be ticked if the purpose for which charity is established is referred to in section 6(1)(m)(i), (ii) or (iii), in which case details must be given.

40. Item (15) should only be ticked if the institution’s objects include an express statement that it is established “for any purpose which is charitable under Manx law”.

Q20 – Give a description of the activities that it is intended the institution will carry out, including the location (i.e. country/region).

41. This information enables the Attorney General to form a view as to whether the activities which are planned will fall within the charitable objects for which institution is stated to have been established. This is relevant to his consideration as to whether the institution is a charity for the purposes of the [Charities Registration and Regulation Act 2019](#). Additionally, the information will assist the Attorney General to consider whether the charity is being established bona fide for charitable purposes, as required by section 12(1)(a)(vi) of the 2019 Act and/or whether there are reasonable grounds for him to believe that there is a substantial risk of the charity being involved in, or reasonably susceptible to being used for, money laundering activities or of its property being used to finance terrorism, as he is required to do by section 12(1)(b)(ii).

Q21 – How many charity trustees are currently appointed for the institution?

42. 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 or members of the Council of Management
- a trust: trustees
- a foundation: council members

43. The number of charity trustees required to be appointed will be stated in the institution’s governing instrument or may be provided for by the law governing the institution. Please make sure that the number of trustees appointed at the time of the registration application complies with such requirements, i.e. that there is at least the minimum number appointed and that any maximum has not been exceeded.

Q22 – Give the particulars of all the current charity trustees

44. The details required in Q22 should be completed in full for each of the charity trustees, using continuation sheets if there is more than one charity trustee. Do not leave any parts blank as this may result in the form being rejected due to being incomplete. Please read the footnotes carefully before completing Q22 to ensure that the correct information is provided.

NB: Do not include a person as a charity trustee unless they hold the relevant role in connection with the institution as referred to in paragraph 42 above. In particular, the persons given as the charity trustees for an institution which is a company must be, and must only be, the persons reported to the Companies Registry as being directors (or the term used for the directors in the institution’s Memorandum and Articles of Association).

45. If the charity trustee in question is an individual, his or her title, full forenames and current surname must be included, together with any forenames or surnames by which the individual has previously been known in the period since attaining the age of 18 years. Also, the address given must be the individual’s residential address.

46. Although the details of the charity trustees which are included in Q22 are entered onto the register, the former name(s) and date of birth of an individual are not part of the

information concerning the charity which is publically available, per Regulation 5 of the [Charities Regulations 2020](#). Further, an individual's residential address or e-mail address would only be made available to the public if it has been provided as the charity's correspondence or e-mail address.

47. Although the current name of a charity trustee (i.e. title, forenames and surname) is information on the register which is made available to the public, Regulation 5 provides that it will not be made public if the Attorney General considers that to do so would mean that there is a genuine and serious risk of harm to the individual concerned. If such a risk arises, details should be given on the "additional information" continuation sheet. The risk may be one which arises in relation to all the trustees (for example, due to the nature of the work that the charity carries out) or in relation to a specific trustee (for example, due to their personal circumstances). The Attorney General will make a decision on the individual facts of each case.

48. Q22 requires details to be included as to the person's experience and/or expertise which is relevant to the role of charity trustee for the institution concerned. The purpose of this is to assist the Attorney General in considering whether there are reasonable grounds to believe that the charity trustees do not have appropriate expertise and experience to ensure the successful delivery of the charity's objectives. The nature and extent of such expertise and experience will differ from charity to charity and, provided relevant expertise and experience are available in the charity trustee body as a whole, it is not necessary that every charity trustee be able to show it. If the answer in relation to a particular charity trustee is "none", then this should be indicated.

49. Q22 requests confirmation that the charity trustee in question is not disqualified for acting as a charity trustee in the Isle of Man. The circumstances in which a person is so disqualified are set out in section 25(1) of the 2019 Act, namely:

- (a) conviction for an offence (whether in the Island or elsewhere) involving dishonesty (unless spent for the purposes of the Rehabilitation of Offenders Act 2001);
- (b) being subject to a disqualification order or disqualification undertaking under the Company Officers (Disqualification) Act 2009 or to an order or undertaking of equivalent effect (whether in the Island or elsewhere);
- (c) being an undischarged bankrupt (whether in the Island or elsewhere);
- (d) having made a composition or arrangement with, or been granted a trust deed for, creditors and having not been discharged in respect of it;
- (e) being the subject of an order under section 39(2)(a) of this Act or section 10(2)(a) of the Charities Registration Act 1989 (power to act for protection of charities) i.e. an order removing or suspending the person concerned from their office in relation to a charity; or
- (f) being subject to the notification requirements of Schedule 1 to the Criminal Justice Act 2001 or to equivalent notification requirements elsewhere in the British Islands i.e. is on a sex offenders' register.

50. Please note that the person is disqualified irrespective of whether the relevant circumstance occurred before or after section 25 came into force.

51. The Attorney General may, by written decision, waive the application of section 25(1) in relation to any person where the Attorney General considers that the public interest does not require that person to be, or to continue to be, disqualified either — (a) generally; or (b) in relation to a particular charity or particular class of charities. Any person disqualified under section 25(1) who wishes to be appointed as a charity trustee should write to the

Attorney General setting out the reasons why the application of that section should be waived in their case, either in relation to a particular charity or in relation to a particular class of charities.

52. It should be noted that it is an offence for any person to act as a charity trustee whilst disqualified for being a charity trustee by virtue of section 25, with a maximum penalty on summary conviction of 12 months' custody, and/or a £10,000 fine.

53. The details provided of each charity trustee must include their signature and date of signing. The signature must be an original, made in ink on a printed copy of the application form. It is not permissible to type the signature or to insert a scanned copy of a signature. If the charity trustee is a body corporate, Q22 should be signed on behalf of the charity trustee by one of its officers (e.g. director or company secretary) duly authorised for the purpose.

54. If the charity trustee in question is a body corporate, details of each of its directors (or similar officers) must be provided using the "body corporate" continuation sheets. The privacy provisions in Regulation 5 of the [Charities Regulations 2020](#) apply to details concerning those individuals as referred to in paragraphs 46 and 47 above.

Declaration

55. The declaration should be completed by ticking the boxes to confirm attachment of the relevant documents as follows:

- in all cases: a certified copy of the institution's governing instrument (need not be provided if the institution is a company which has been granted a licence under section 18 of the Companies Act 1931 by the Attorney General as Charities Administration already has a copy in its records).

[The *Frequently Asked Questions (FAQs)* document, available on the [Publications page](#) of www.gov.im/charities, includes details of how to certify a document for submission to the Attorney General.]

- only if the institution is a body corporate: the certificate of incorporation or equivalent document issued by a public authority to confirm that the body corporate has come into existence under the laws governing its establishment (e.g. the certificate of establishment in the case of a foundation established under the [Foundations Act 2011](#)).
- only if at least one accounting year has elapsed since the establishment of the institution: the accounts for the most recent accounting year.

56. The declaration must be signed by a person who is a charity trustee of the institution. If the charity trustee in question is a body corporate, then the declaration should be signed by an officer of the charity trustee (e.g. director or secretary) duly authorised for the purpose. The relevant box should be ticked to indicate the capacity in which the individual signing the declaration is acting.

57. Before signing the declaration, the individual concerned should read the footnotes on that page, in particular footnote 26. They should also carefully check the application form to ensure that it has been completed in full and that the information which has been inserted is correct to the best of their knowledge and belief.

58. The signature must be an original, made in ink on a printed copy of the application form. It is not permissible to type the signature or to insert a scanned copy of a signature. The name (including title, full forenames and surname) of the individual signing the declaration and the date of signing should be written in the designated boxes.

Queries concerning the registration application form and/or the registration process

59. Extensive information concerning the registration, operation and regulation of charities in the Isle of Man, including guidance notes on specific topics, a *Frequently Asked Questions (FAQs)* document, model governing instruments and all necessary forms, is available on the [Publications page](http://www.gov.im/publications) of www.gov.im/charities.

60. If you have a query concerning the completion of the registration application form or the registration process the answer to which cannot be found on the website, please contact Charities Administration, preferably by e-mail to: charities@gov.im or by telephoning +44 (0)1624 687318.

Submission of the registration application form

61. The completed form and document(s) attached should be posted, or delivered by hand, to:

Charities Administration
Attorney General's Chambers
Belgravia House
Circular Road
Douglas
Isle of Man
IM1 1AE