



GUIDANCE ON NOTIFYING THE OCCURRENCE OF AN EVENT USING THE NOTIFICATION FORM

Introduction

1. Section 23 of the [Charities Registration and Regulation Act 2019](#) ("the 2019 Act") provides that a registered charity must notify the Attorney General within one month of the occurrence of the following events:

- an amendment of the charity's governing instrument;
- an amendment of the charity's name;
- any appointment or change of charity trustee or change of the details of a charity trustee;
- a change of address or place at which the charity accepts service of process and any notices required to be served on the charity or which it has given as its correspondence address;
- in the case of a foreign charity, any appointment of or a change of responsible person or his or her details; and
- the winding up or dissolution of the charity.

2. It is further provided that a notification must be in the approved form which has been published by the Attorney General and, depending on the event being notified, accompanied by certain documents.

3. Failure to comply with the requirements of section 23 is an offence, in respect of which each of the charity trustees may be liable, on summary conviction, to a fine not exceeding level 5 on the standard scale, currently £10,000¹.

4. In addition, section 56 of the 2019 Act provides that the Attorney General may reject a document which is unacceptable, namely that it:

- does not comply with the 2019 Act or the [Charities Regulations 2020](#);
- has not been duly completed;
- contains a material error; or
- is not legible.

5. A document which is rejected is treated as not having been submitted, the consequences of which may be that charity is in breach of the requirements of section 23.

The notification form

6. The Attorney General has published an approved form for the notification of the occurrence of the events listed in section 23. A copy of the notification form is available as an editable pdf on the [Publications page](#) of www.gov.im/charities. Printed copies are available for collection from the Attorney General's Chambers reception.

7. The notification form comprises a two page form, which includes a declaration, together with Annexes A to F, each of which relates to a specific event, e.g. Annex A is completed in order to notify a change of charity trustee or of the details of a charity trustee, Annex C to

¹ See section 55 of the Interpretation Act 2015

notify a change of correspondence or other address for the charity, Annex F to notify the winding up or dissolution of the charity, etc.

8. The information required to be provided on a notification form is that which is necessary for inclusion in the register (per Regulation 4 of the [Charities Regulations 2020](#)), or which is necessary to enable the Attorney General to be satisfied that there has been compliance with the applicable legislative requirements and to make any decision required as a consequence of the notification.

Completion of the notification form

9. The notification form can be printed off and completed in manuscript. Alternatively, it can be completed on screen by inserting the relevant information into the text boxes before being printed off for signature. It is not necessary to print off and complete all the Annexes, only the one(s) which relate to the event(s) being notified.

10. Annex A includes a continuation sheet, meaning that there is space to record the particulars of up to three new charity trustees. If the event(s) being notified include the appointment of more than this number, additional continuation sheets are available from the [Publications page](#) of www.gov.im/charities.

10. The notification form includes a number of notes to assist with its completion. These are included as individual footnotes. It is very important to read the footnotes while completing the form as a failure to do so may result in the form being completed incorrectly, in which case it may be rejected.

11. Each and every box on the form and the relevant Annex must be completed unless it is clear from the notes that this is not necessary in the case of the charity concerned.

12. Common mistakes include:

- Failing to include the title and full forenames of an individual when completing a "name" box. In respect of forenames, this means the forename(s) written in full and not shortened versions (unless that is how the forename in question is written on any formal identity document currently issued to the individual).
- Failing to include the date of the event being noted, despite this being clearly requested e.g. Annex A concerning the change of a charity trustee or of the details of a charity trustee includes the wording "**Specify the change and date thereof**".
- Failing to include the details of the experience of a new trustee. If none, then say so.
- In the case of a report of a change of charity trustee or change of details, failing to include the "office held" (if any) by the individual concerned, such as Chair, Treasurer, Secretary or any other office referred to in the charity's governing instrument.

13. The following should also be noted:

- The signature to be given in the relevant box on Annex A (or Annex B) is that of the person being appointed as a new charity trustee (or responsible person), and not that of the person who is notifying the fact of the appointment;
- A “responsible person” is a person appointed in respect of a foreign charity as required by section 41 of the 2019 Act, namely if none of its charity trustees are ordinarily resident on the Island.
- Notification of an event under section 23 can only be made by, or on behalf of, a person who is a charity trustee at the time the notification is made. This means that, where the event being notified is the resignation of a charity trustee, the declaration on the second page cannot be signed by, or on behalf of, the person who has resigned.

14. By way of illustration, examples of incorrectly, and correctly, completed sections of the form are set out below.

Change of charity trustee or of the details of a charity trustee

Please complete legibly in black type or bold block lettering – ALL FIELDS MUST BE COMPLETED

Specify change and date thereof and if this consists of the appointment of a new charity trustee fill in also the particulars below. Details of additional charity trustees to be notified on particulars of new charity trustee(s) continuation sheet(s).

Jayne Smith resigned.

Change of charity trustee or of the details of a charity trustee

Please complete legibly in black type or bold block lettering – ALL FIELDS MUST BE COMPLETED

Specify change and date thereof and if this consists of the appointment of a new charity trustee fill in also the particulars below. Details of additional charity trustees to be notified on particulars of new charity trustee(s) continuation sheet(s).

Jayne Smith resigned on 2 September 2020.

Guidance on notifying the occurrence of an event using the notification form
 Issued by the Attorney General – v2 Nov 2020

Particulars of new charity trustee:

Title, present forenames and present surname or, if body corporate, name of organisation: Chris X Smith	
Former name(s) ¹ :	
Address ² : St Patrick's View, Glen Helen Road, Douglas	
Postcode:	
e-mail address: cxs@mycharity.com	Date of birth ³ :
Date appointed as charity trustee for the above institution: 10 November	Any office held ⁴ :
Details of experience and/or expertise which is relevant to the role of charity trustee for the above institution ⁵ :	
I confirm that I am not disqualified for acting as a charity trustee in the Isle of Man ⁶ and hereby consent to act as charity trustee of the above institution ⁷ . Signature: <i>CXSmith</i>	Date of signature: <i>17/11/20</i>

¹ This means any forename or surname by which an individual has previously been known in the period since attaining the age of 18 years.

² Usual residential address of an individual or the registered office (or other similar office) of a body corporate.

³ Individuals only.

⁴ e.g. Chair, Treasurer, Secretary.

⁵ See section 12(1)(b)(i) of the Charities Registration and Regulation Act 2019 and general guidance.

⁶ See section 25 of the Charities Registration and Regulation Act 2019 and general guidance.

⁷ In the case of a charity trustee which is a body corporate, the signature is of an officer of the body corporate duly authorised for the purpose.

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Particulars of new charity trustee:

Title, present forenames and present surname or, if body corporate, name of organisation: Mrs Christina Xanthe Smith	
Former name(s) ¹ : Christina Xanthe Jones	
Address ² : St Patrick's View, Glen Helen Road, Douglas, Isle of Man	
Postcode: IM2 9ZZ	
e-mail address: cxs@mycharity.com	Date of birth ³ : 27 January 1985
Date appointed as charity trustee for the above institution: 10 November 2020	Any office held ⁴ : Treasurer
Details of experience and/or expertise which is relevant to the role of charity trustee for the above institution ⁵ : Experience of bookkeeping and general administration	
I confirm that I am not disqualified for acting as a charity trustee in the Isle of Man ⁶ and hereby consent to act as charity trustee of the above institution ⁷ . Signature: <i>CXSmith</i>	Date of signature: <i>17/11/2020</i>

Particulars of new charity trustee:

Title, present forenames and present surname or, if body corporate, name of organisation: Mr Christopher Xanthe Smith	
Former name(s) ¹ : n/a	
Address ² : St Patrick's View, Glen Helen Road, Douglas, Lanark	
Postcode: ML11 9ZA	
e-mail address: cxs@mycharity.com	Date of birth ³ : 27 January 1985
Date appointed as charity trustee for the above institution: 10 November 2020	Any office held ⁴ : None
Details of experience and/or expertise which is relevant to the role of charity trustee for the above institution ⁵ : None	
I confirm that I am not disqualified for acting as a charity trustee in the Isle of Man ⁶ and hereby consent to act as charity trustee of the above institution ⁷ . Signature: <i>CXSmith</i>	Date of signature: <i>17/11/20</i>

[NB For the purposes of illustration, the signatures on these examples are taken as being originals]

15. When completed, the notification form, relevant Annex and any documents which need to be included (see the notes on the relevant Annex) should be sent by post, or delivered, to Charities Administration at the address below.

16. It is not possible to submit documents electronically. Additionally, all signatures must be original, i.e. signed on the printed document using a black pen. Any document which bears a scan of a signature, instead of an original, or has the signature typed in, will be rejected.

17. If you have a query as to the notification requirement which is not answered in this Guidance, please refer to the Frequently Asked Questions (FAQs) document which is available on the [Publications page](#) of www.gov.im/charities. If your query is still unanswered, please contact Charities Administration, preferably by e-mail.

Contact details

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