

Checklist

When you plan the restructure at a trustee meeting.

Choose the right structure: Discuss the types of charity structure set out in 'Charity types: how to choose a structure (CC22a)' and choose the right structure for your charity.

We are an Association but wish to become a corporate entity. Therefore an "Association CIO".
See; <https://www.gov.uk/guidance/charity-types-how-to-choose-a-structure?step-by-step-nav=3dd66b86-ce29-4f31-bfa2-a5a18b877f11>

Agree your charity's purposes: Discuss your charity's purposes (the objects clause in its governing document) and update them if necessary in line with the guidance 'How to write charitable purposes'.

We are not changing our "Charitable purpose".
See; <https://www.gov.uk/government/publications/charitable-purposes/charitable-purposes>

Decide how any assets will transfer: Check that your governing document allows you to transfer your existing charity's assets to a new one – these rules are likely to be in its dissolution clause. If it doesn't, you may need the commission or another body to approve the transfer.

On condition that all the Old Trustees become Trustees of the new Charity and that there is no conflict of interest, we need to first create the new charity and then transfer all of the old charity's assets to the new charity. I believe that we do not need to create a new bank account. We need only transfer the assets.

Make sure your charity is up-to-date with admin and filing: Make sure your most recent annual return and accounts have been submitted to the commission (if applicable). Resolve any outstanding issues raised at trustee meetings or with the commission.

This should not be a problem but will need to be done.

Decide if you need to take advice: Take professional advice if you need it to plan your restructure or consult your umbrella body if you have one.

I do not think that professional advice is need.

When you apply to register the new charity.

Answer all questions fully: The commission can't accept incomplete applications because it needs to be satisfied that your new organisation is a charity and eligible to register. You'll also need to confirm that your trustees understand their role and responsibilities – read 'How to register your charity (CC21b)'.

<https://www.gov.uk/guidance/how-to-register-your-charity-cc21b>

Say that the new charity is replacing an existing one: Make sure you complete the relevant section in the application form – you'll be asked for your original charity's number.

No problem

Explain any changes to your charity's purposes: Tell the commission about any changes to your objects and your reasons for making them – there's a section for this in the form.

No changes to our purpose.

Give details of any assets that will transfer and how: Explain which assets will transfer, the powers you have to do this and any approvals you've had to get. This is particularly important for permanent endowment - an asset with conditions on how it can be used. Upload all necessary documents as PDF files: You need to provide your new charity's agreed governing document, a signed and scanned copy of your trustee declaration, proof of income (for CIOs, explain how it will be funded) and any other supporting documents.

This should be OK.

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| After your new charity is registered |
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Transfer any assets and liabilities: Agree to transfer the original charity's assets and liabilities to the new charity, as planned.

This should be OK.

Close the original charity: Close the original charity in line with the rules set out in its governing document. Remove the charity from the register of charities.

This should be OK.