



## Change your charity structure

# Checklist

When you plan the restructure at a trustee meeting		Tick
<b>Choose the right structure</b>	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.	<input type="checkbox"/>
<b>Agree your charity's purposes</b>	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'.	<input type="checkbox"/>
<b>Decide how any assets will transfer</b>	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.	<input type="checkbox"/>
<b>Make sure your charity is up-to-date with admin and filing</b>	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.	<input type="checkbox"/>
<b>Decide if you need to take advice</b>	Take professional advice if you need it to plan your restructure, or consult your umbrella body if you have one.	<input type="checkbox"/>
When you apply to register the new charity		Tick
<b>Answer all questions fully</b>	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)'.	<input type="checkbox"/>
<b>Say that the new charity is replacing an existing one</b>	Make sure you complete the relevant section in the application form – you'll be asked for your original charity's number.	<input type="checkbox"/>
<b>Explain any changes to your charity's purposes</b>	Tell the commission about any changes to your objects and your reasons for making them – there's a section for this in the form.	<input type="checkbox"/>
<b>Give details of any assets that will transfer and how</b>	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.	<input type="checkbox"/>
<b>Upload all necessary documents as PDF files</b>	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.	<input type="checkbox"/>

After your new charity is registered		Tick
<b>Transfer any assets and liabilities</b>	Agree to transfer the original charity's assets and liabilities to the new charity, as planned.	<input type="checkbox"/>
<b>Close the original charity</b>	Close the original charity in line with the rules set out in its governing document. Remove the charity from the register of charities.	<input type="checkbox"/>