



Change your charity structure

Checklist

When you plan the restructure at a trustee meeting		Tick
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.	<input type="checkbox"/>
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'.	<input type="checkbox"/>
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.	<input type="checkbox"/>
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.	<input type="checkbox"/>
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.	<input type="checkbox"/>
When you apply to register the new charity		Tick
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)'.	<input type="checkbox"/>
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.	<input type="checkbox"/>
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.	<input type="checkbox"/>
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.	<input type="checkbox"/>
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.	<input type="checkbox"/>

After your new charity is registered		Tick
Transfer any assets and liabilities	Agree to transfer the original charity's assets and liabilities to the new charity, as planned.	<input type="checkbox"/>
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.	<input type="checkbox"/>