PARISH REGISTRATION GUIDE

Registration through the Charities Regulator website (RoI)

Part 1: Preparatory work

During the registration process the authorized filer (the person completing the form on behalf of the parish) will be asked:

- A.   To confirm they have read and understood a series of CRA publications,
- B.   To upload several completed documents,
- C.   To provide specific pieces of information.

To help make the overall process as streamlined as possible, this guide will provide a rundown of all the requirements in each category, so that parishes can prepare fully for the registration process.

A.   Charities Regulator publications to read.

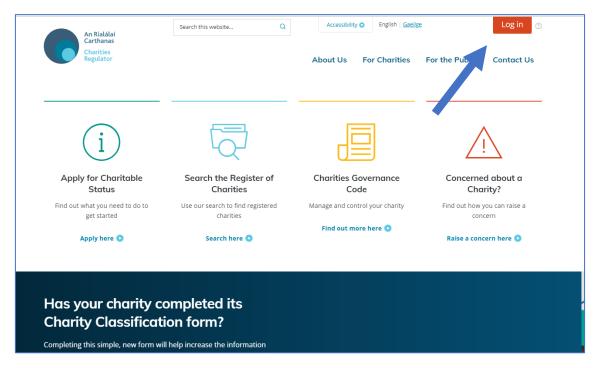|	
A.1	**Registration Guidelines**
A.2	**What is a Charity?**
A.3	**Guidance for Charity Trustees**
A.4	**Safeguarding Guidance for Charitable Organisations working with Children**
A.5	**Safeguarding Guidance for Charitable Organisations working with Vulnerable Persons (Adults)**

B.   Documents to be completed.

Please note that all the below documents will need to be scanned or saved in **.pdf format** in order to be submitted when registering.

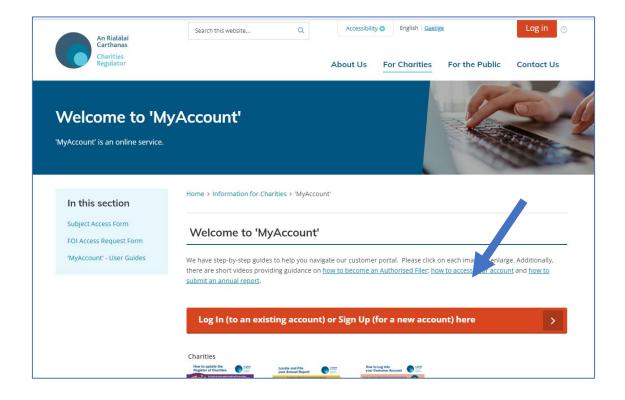|	
B.1	**Tenets of Faith.**
B.2	**A separate signed Trustee Declaration form for each member of the Select Vestry.**
B.3	**Conflict of Interest Policy.**
B.4	**Constitution Cover Sheet.**
B.5	**Child Safeguarding Statement.**
B.6	**Adult Safeguarding Cover Sheet.**
B.7	**Adult Safeguarding Policy.** (no alterations needed, simply upload with B.6)
B.8	**Beneficiary Selection Policy**.

C.   Information to have to hand.

C.1	Specific objectives to advance your charitable purpose for the next 24 months.
C.2	Information on any fundraising activities planned or completed.
C.3	The amount of any funds raised by the parish during the 12 months immediately preceding the application.
C.4	Financial projections for the next two years.
C.5	The particulars of all bank and credit union accounts of the parish.
C.6	Details of the number of staff and volunteers.
C.7	The name and address of each member of the select vestry and the name of any other charities of which they are trustees. (Document **C.7 Trustee Details** can be used to collect this information)
C.8	A Lease Agreement or Proof of Ownership for the parish's property, or a letter indicating why this is not available (Document **C.8 Property Ownership Note** can be used to obtain such a letter from the RCB property department).

Part 2: Accessing the CRA Website and beginning registration.

Before you will be able to begin registration you will need to register an account for the charities regulator website. To do this go to the Charities Regulator's website at www.charitiesregulator.ie and select "log in" in the top right corner.

This will bring you to the MyAccount page where you should click the orange box marked "Log in (to an existing account) or Sign Up (for a new account) here".

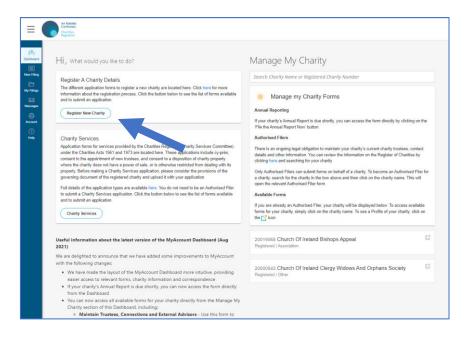You will then see the login page. To create a new account, select the bottom-most option "Create Account".

You will be asked to provide a username, password, first and last name, an email address, and a phone number. Please note that this account is intended to be used by the parish going forward when they need to add or amend information, so the phone number and email should be tied to the parish itself and not any one individual. The contact phone number should be one which will be monitored and answered in the event of any contact from the CRA. Email should be a generic email which will direct to the person who will pick up on any communication from the CRA as needed.

Please ensure that the details of this login and any associated email accounts are retained securely by the parish so they can be passed on as needed.

With the above steps complete you can begin the registration process. Return to the CRA main page and follow the above steps to reach the login page again then, instead of choosing create account, enter your login information.

You should then see your main page. To begin the application see the box under the heading Register a Charity Details on the top left of the page and click Register New Charity. A new panel will appear with the various filing options. From here select "Filing: Charity Registration" This will create a new charity application.

Part 3: Registration Process – Sample Registration

The registration form is divided into 13 sections. Below you will find a breakdown of the questions which will be asked and some relevant guidance where needed.

When registering remember to save your progress regularly using the buttons at the bottom of each page.

0. Introduction

This section introduces the registration process itself and the logic behind why you will be asked for the information that will be requested during the process.

This section includes a checklist, asking you to confirm that you have read several preparatory documents, prepared various items that will be requested during registration and completed some initial steps. If you have completed steps **A**, **B** and **C** of Part 1 of this document above you should have all the information and documents necessary to answer yes to each of these questions, and you can begin your registration.

1. Excluded Bodies

This section includes seven questions related to bodies which are excluded from registering as charities for various reasons (political parties, sports clubs, unlawful entities etc). None of these are relevant for Church of Ireland parishes so simply answer "No" to all questions.

2. Main Details

This page will ask for some basic details regarding the parish, including name and address. Some items of note include:

- **Governing Form**.
  This can vary by parish. Association and Trust will be common responses.
- **Name.**
  This must be the **full name that you are known as by Revenue**. For example:
    - St Mary's Parish, Julianstown.
    - Naas Union of Parishes, Diocese of Meath, Church of Ireland.
    - St Peter & St Paul, Dunboyne.
- **Other Name.**
  This section allows you to note any other names by which the parish is known or commonly referred to as. If your bank account is in a name other than the name recorded above you should ensure that that name is recorded in this section.
- **Principal Address.**
  You will be required to provide a full address including Eircode.
- **Would Publishing this address jeopardise anyone's safety or security?**
- **Other Address.**
- **Organisation Telephone**
- **Secondary Telephone.**
- **Organisation Email.**
- **Organisation Website.**
- **Organisation Social Media Links.**
- **Does your organisation currently hold, or has it ever held, a CHY number issued by the Revenue Commissioners?**
  This is different from the Diocesan number. Unless you do have a previous CHY number select "No". If you became a union and one of the included parishes had a previous CHY number, it does not need to be recorded here.

- **Has your organisation ever been refused a CHY number by the Revenue Commissioners?**
- **Is your organisation registered as a charity in another jurisdiction?**
  Cross-border parishes will already be registered in NI.
- **Is this application being submitted to replace an existing charity?**

3. Purpose

- **Charitable Purpose**. Advancement of Religion
- **Type of Religion.**
  Christianity
- **Type of Christianity**.
  Church of Ireland
- **Is Your Organisation**.
  Other charitable organisation with a particular religious ethos
- **Please describe your organisation.**
  Parish of the Church of Ireland
- **Please attach the principles or tenets to which your organisation ascribes.**
  Upload document **B.1 Tenets of Faith**
- **Place of Worship:**
  Choose the appropriate County.
- **Does your organisation engage in missionary work or other activities intended to raise awareness of your organisation's beliefs?**
  Choose as appropriate.
- **How much has your organisation spent in the previous 12 months on accommodation / welfare for any member(s)?**
  Select the appropriate option from the drop-down menu. Note: This includes any expenditure on the upkeep of the Glebe, as it is considered accommodation.

4. Public Benefit

- **Activities**
  1. The principal function of the [**Parish Name**] of the Church of Ireland is to support the advancement of the Christian religion by promoting, through the work of the [**Parish Name**], the whole mission of the Church, pastoral, evangelistic, social, educational and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.
  2. As a result of activity in the pursuit of the advancement of the Christian religion, the [**Parish Name**] has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the [**Parish Name**].
- **Objectives**
  1. Provision of Public Worship
  2. Provision of Pastoral Ministry
  3. Maintenance of infrastructure and provision of support for the above two objectives.
- **Who will benefit from your organisation's work?**
  The General Public.

Parishes which have a benevolent fund or other discretionary donation system will need to upload document **B.8 Beneficiary Selection Policy.**

- **Do you charge fees for your organisation's activities or services?**
  No.
- **In which areas of Ireland will your organisation provide benefit?**
  Choose appropriate County.
- **Will your organisation provide benefit outside Ireland?**
  Yes or No, as appropriate.
- **In which areas outside Ireland will your organisation provide benefit?**
  If you selected yes to the above, choose the appropriate country.
- **If you have already prepared a Business Plan, please attach a copy here.**
  Include if applicable. This is not required.

5. Classification

In this section you will be asked to provide one or more primary classifications, up to two secondary classifications for each and up to two sub-classifications for each of those secondary classifications.

- **Is your charity a state body (i.e. formed by Statute / Act)?**
  No
- **Please select your 1st Primary Classification** Religion
  - o **Secondary classification one** Religious practice / worship
  - o **Sub-classification(s)**
    - ❖ Provision and maintenance of a building or site used for religious practice, prayer or solitude
    - ❖ Ceremonies and Rituals
  - o **Secondary classification two** Faith based activities
  - o **Sub-classification(s)**
    - ❖ Alms / charitable giving
    - ❖ Pastoral care / social justice / outreach

6. The Organisation

- **Please provide a short summary of the history of your organisation to date.**
  The Church of Ireland traces its origins to the mission of St Patrick in the Fifth Century. The modern Legal Structure of the Church was established in 1870 by the Irish Church Act.
- **Date Established:**
  1870
- **Are you already carrying out activities?**
  Yes
- **Do you have a premises?**
  Yes
- **What type of premises do you have?**
  Select as appropriate from Mortgage/Owner/Lease or Renter/Other
- **Please upload a copy of your Lease Agreement or Proof of Ownership of your premises.**
  In cases where no such document is available, and the property is vested in the RCB you should instead upload **Document C.8. Please note**: some properties are held not by the RCB but by local trusts or the local Diocesan Boards of Education. These are not covered by document C.8 and a suitable proof of ownership will need to be sought directly from the appropriate body in these cases.
- **Regulating Bodies**:
  Choose all relevant options from the drop-down list. Notable options include:
  Tusla, Health and Safety Authority, Department of Culture, Heritage and the Gaeltach.

7. The People

This section relates to trustees, staff and volunteers of the parish.

- **Do you have a minimum of three trustees who are unrelated, independent and resident in the state?**
- **What is the minimum number of trustees your organisation must have, according to your Governing Document?**
  Six. The chair, two church wardens and two glebe wardens plus one elected member. (The constitution identifies the Rector as the normal chair of the Select Vestry)

You will then be asked to add each current trustee one at a time.
Remember to save after entering each trustee so you do not risk losing your work.
The details requested for each are:

- **Individual/organisation**
- **Title, Full name**
- **Email, Phone**
- **Address, County, Country, Eircode**

- **Start Date**
- **Please add any other charities registered in the Republic of Ireland that this trustee is also a trustee of.**
- **Please attach signed trustee declaration form**
  upload for each trustee documents **B.2 A separate signed Trustee Declaration form for each member of the Select Vestry.**
- **Who is the Chairperson of your organisation?**
  Select the Rector, from the trustees added above.

You will then be asked for information regarding employees and volunteers.

- **Do you have or intend to have employees in the next three years?**
- **How many full-time employees do you have or propose to have over the next three years?**
  Specific to parish. See below.
- **How many part-time employees do you have or propose to have over the next three years?**
  Specific to parish. See below.

The number of people employed will be specific to each Parish and therefore the select vestry will need to consider this question. Some Parishes may directly employ a Parish Secretary / Administrator, a youth worker or a caretaker, these roles would generally be considered as employees and the Parish would normally deduct the relevant PAYE and related taxes from gross pay and remit to the revenue commissioners. The Parish would include the number of paid employees in response to this question, so for example if the Parish had a Parish Secretary, then 1 person would be employed.

Where the Parish incumbents is paid centrally by the RCB then the Parish will not have salaries relating to the incumbent but will have a cost from the Dioceses for assessments. Therefore, the incumbent would not be included in the numbers for employees of the Parish.

Each select vestry should consider their individual circumstances in determining the number of employees.

- **Outline their roles within the organisation.**
- **Do you have a recruitment policy?**
- **You are required to provide a document detailing salaries paid or proposed to be paid to each employee.**
  Only a very simple breakdown is required for this. The CRA provided an example of what they would expect, which is seen below.

Role	Description	Salary
Administrator	An Administrator provides office support to the parish. Their duties include fielding telephone calls, receiving and directing visitors, word processing, creating spreadsheets and presentations, and filing.	€32,000

- **How many volunteers do you have or propose to have over the next three years?**
  Choose from the dropdown.

The following questions return to your trustees.

- **Please upload your Conflict of Interest policy.**
  Upload document **B.3 Conflict of Interest Policy.**

You will also be required to provide details of any **'connected persons'** which includes family, business and employment relationships. The board of charity trustees should be aware of any personal connections between:

> The charity trustees;
> A charity trustee and any paid member of staff; or
> A charity trustee and any person providing goods or services at a cost to the charity, e.g. landlord, accountant, equipments suppliers etc.

- **Does your organisation use the services of an external advisor?**
  If yes, provide details.

The CRA is only interested in advisors that would have a role in Governance and or Regulation of the organisation. An Auditor is considered an advisor however the Diocesan Architect would not be considered an Advisor in this situation unless they had some role in the governance/regulation of the organisation.

- **Does your organisation use a professional fundraising service?**
  If yes, provide details.

8. Constitution

For all parishes the Constitution of the Church of Ireland is the relevant governing constitution of the charity and includes all required clauses. The Church of Ireland constitution has been lodged and agreed with the CRA centrally, allowing you to answer Yes to each of the questions on this page. You will not need to and should not create an individual parish constitution. You will be required to upload a covering sheet, including the parish name, to indicate that the parish acknowledges this constitution.

- **Does your main object clearly outline what the organisation is set up to achieve, where it will operate, who it will help and how it will achieve its objectives?**
- **Does your governing document contain the income and property clause?**
- **Does your governing document contain the additions, alterations or amendments clause?**
- **Does your governing document contain the winding up clause?**
- **Have you input altered standard clauses?**
- **Do you have a clause relating to the disqualification of trustees under Section 55 of the Charities Act?**
- **Does your organisation's governing document have a clause applying to pensions?**
- **Does your organisation's governing document have a clause relating to the accumulation of funds?**
- **Please upload your Constitution.**
  Upload document **B.4 Constitution Cover Sheet**.

9. Financial

This page requires some quite specific financial details regarding the accounts of the parish. It is highly recommended that the parish treasurer should assist in answering this section.

- **What is your organisation's financial Year End date?** As appropriate.
- **Has organisation commenced operation including raising or receiving funds?** Yes.

This is followed by a series of questions regarding the financial details of the parish for the last financial year.

- **Income from central government or local authorities**
- **Income from other public bodies**
- **Income from philanthropic organisations**
- **Income from donations**
- **Income from bequests**
- **Income from trading and commercial activities**
- **Income from other sources**
- **Gross Income for the 12 months immediately preceding this application:**
- **Expenditure on Salaries & Wages**
- **Other Expenditure**
- **Gross expenditure for the 12 months immediately preceding this application:**
- **Surplus for period**
- **Cash at Bank and in Hand**
- **Other Assets**

- **Total Assets:**
- **Total Liabilities:**
- **Net assets**

You will then be asked to provide projected income and expenditures for the next two years in each of the following categories where applicable. This is, however, only a projection and do not need to be tremendously detailed, simply include reasonable estimates alongside any known or expected income and expenditure in each of the following categories.

- **Income from central government or local authorities**
- **Income from other public bodies**
- **Income from philanthropic organisations**
- **Income from donations**
- **Income from bequests**
- **Income from trading and commercial activities**
- **Income from other sources**
- **Projected Total Income**
- **Expenditure on salaries & wages**
- **Other Expenditure(s)**
- **Projected Total Other Expenditure**
- **Projected Total Expenditure**
- **Projected Surplus/(Deficit) for the Period**

The remaining questions are regarding the international transfer of funds. Any payments to other countries, including those made cross-border must be accounted for here. This is particularly relevant to cross-border parishes, where payments to or from the diocese, if it is based in Northern Ireland, will be considered an international transfer of funds.

Please note that funds donated to Bishops' Appeal (or other RoI charities) are not considered in this area, as while the funding is going to international development the direct recipient is an organisation within the same jurisdiction. Direct charitable support to overseas projects, individuals or organisations, however, will need to be declared.

- **Are you now or will you be in receipt of, or do you now or will you transfer, funds outside of the State?**
- **Are you in receipt of or have you transferred funds outside of the State during the 12 month preceding your application?**
- **Total income received by the organisation from outside the State during the 12 month preceding your application?**
- **Total funds spent or transferred outside the State by the charity during the 12 month preceding your application?**

The final questions are specifically related to direct support of overseas projects (again, this does not include projects funded through another Irish charity such as Bishops' Appeal, only those funded directly) and will be specific to each parish. These questions require details of the governance standards that the parish has in place to ensure that the funds are appropriately directed, allocated and used.

- **What type of selection process your organisation has in place to decide who will benefit from your activities or services?**
- **Clarify to whom funds have been / will be issued and for what specific projects?**
- **What controls will the organisation put in place to make sure any funds or goods transferred overseas are used appropriately in accordance with the organisation's purposes?**
- **How will the organisation monitor and manage the work taking place overseas?**
- **What type of agreement or memorandum of understanding (MOU) do or will you have in place with the organisation that you provide or intend to provide a benefit to or work in partnership with?**
- **Will your organisation travel overseas to visit the project?**
- **How will your travel overseas to visit the project be funded?**

10. Safeguarding

This section includes a few short questions regarding Child and Vulnerable Adult Safeguarding.

- **Do you currently or plan to work with children**.
  Yes. You will then be asked…
- **Are all relevant staff or volunteers Garda vetted and deemed suitable…**
  to which the answer is also yes and…
- **Please submit name of the Garda vetting body.**
  Which is The Church of Ireland Board of Education.

You will then be asked to upload document **B.5 Child Safeguarding Statement**.

These same questions will then be repeated for vulnerable adults. The answers will be the same as above and then you should upload **B.6 Adult Safeguarding Cover Sheet** and **B.7 Adult Safeguarding Policy**.

11. Further Info

Here you will be able to include any extra documents which you feel may be relevant to your submission but which you have not uploaded elsewhere. Please ensure that anything additional documents uploaded here are specific to the parish and include the parish name.

12. Data Protection

This section outlines the required Data Protection information related to your submission. There are no questions to be answered, simply read the page and continue.

13. Declaration

Here you will be provided with an overview of all the answers you have provided to each of the previous sections. We would recommend that you take some time to read through these to ensure you are happy with each response before finally making your submission.

While the recommendations provided should help you to make the best possible submission it is important to remember that the registrations process is intended by the CRA to act as a back-and-forth dialogue. If there are elements which they are uncertain of the CRA may request elaboration or clarification on some points. In some cases the submission may be "returned" so that parts of it can be reworked and resubmitted. If you are unsure, at any point, what corrective steps to take feel free to reach out to your Diocesan Secretary or the Synod Department within the RCB.