

In this section

About us

Manage your charity

➤ Annual reporting

▼ Authorising transactions

Authorising transactions:
application form

Authorising transactions:
FAQs

Changing your charity's
governing document

➤ Changing your charity's name

➤ Consents for charitable
companies

Developing a reserves policy

Industrial and provident
societies guidance

Making payments to trustees

➤ Mergers and closures

➤ New powers for
unincorporated charities

➤ Requesting a scheme

➤ Register your charity

Using and understanding the
register of charities

➤ Registration support

Religious designation

Serious incident reporting: a
guide for charity trustees

Schools and charity
registration in Northern
Ireland

Update your charity's details

Start up a charity

Concerns and decisions

Charity essentials

Charity Search

Charity Details



[Home](#) / [Manage your charity](#) / [Authorising transactions](#) / [Authorising transactions: FAQs](#)

Authorising transactions: FAQs

Below you will find answers to our frequently asked questions on authorising transactions.

If you click on a question in the list below, you will be brought to the answer for that question. Alternatively, you can scroll down to read all of the questions and answers.

- [What sort of transactions can the Charity Commission authorise?](#)
- [Who can apply to the Commission to authorise a transaction?](#)
- [What should trustees do if they need a transaction authorised?](#)
- [How long will it take the Commission to make a decision?](#)
- [What authority does the Commission have to authorise transactions?](#)

☆ Answers

Q. What sort of transactions can the Charity Commission authorise?

The Commission's [Authorising transaction guidance](#) provides full details about the type of transactions we can authorise. In summary, the new powers allow trustees to apply to the Commission to make a transaction which they do not have the power or legal obligation to make if the transaction is either:

1. in the best interest of the charity; or
2. not in the best interest of the charity, but is something the trustees feel a moral obligation to do.

Examples of proposed transactions which may be in the best interests of the charity include:

- making a payment as a gift to a long-serving employee on his or her retirement
- giving an additional severance payment to an employee who has been made redundant.

This guidance only applies to organisations which have been registered by the Charity Commission for Northern Ireland or are on the [deemed list of charities](#).

Q. Who can apply to the Charity Commission to authorise a transaction?

The application must be made by the charity trustees. The application form may be completed by someone acting on behalf of the charity, such as a solicitor or an accountant, but the trustees must sign the application. It is the trustees' responsibility to ensure that the proposed transaction is properly authorised by the Commission.

Q. What should trustees do if they need a transaction authorised?

First, they should read the *Authorising transactions* guidance. This will help them to provide the correct information we need on the application form. We have developed an online form which the trustees should sign and submit to us.

 Print page

 PDF Page

You can also [contact](#) the Commission for more information.

Q. How long will it take the Commission to make a decision?

The length of time this process will take depends on a number of factors, including whether we need to contact you for further information and the complexity of the application.

We aim to complete the process within three months of receiving a fully completed application and will let you know if there are likely to be any delays.

Q. What authority does the Commission have to authorise transactions?

The Charities Act (Northern Ireland) 2008 gives the Charity Commission for Northern Ireland powers to allow charity trustees to make payments or transactions which are not normally a proper use of the charity's resources.

The sections of the Act which allow the Commission to do this are sections 46 and 47, and these are in operation. This means that we can help charity trustees to safeguard their charity's assets by providing them with reassurance that transactions they wish to make are properly authorised

 The charity register search 

 Online services for charities 

 Concerns about charities 



[CONTACT US](#) [PRESS OFFICE](#) [DIRECTIONS TO THE COMMISSION](#)
[FREEDOM OF INFORMATION](#) [DATA PROTECTION](#) [ACCESSIBILITY](#)
[MAILING LIST](#) [PRIVACY NOTICE AND RETENTION SCHEDULE](#)

2014 Copyright The Charity Commission for Northern Ireland

