

HMRC Registration Process 2018



**Esgobaeth
Bangor**
The Diocese
of Bangor

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Introduction

With the reorganisation of Parishes into Ministry Areas, there is a requirement to ensure that the old HMRC numbers for the old Parishes/churches are no longer used and that a single number for the entire Ministry Area should be used instead since this is now the organisation/charity and not the old Parishes/churches. This requires the Ministry Areas to register with HMRC for a new number. If the Ministry Area income is over £100,000 it would be easier to register with the Charity Commission first before registering with HMRC.

This guide is correct as of the 2018/19 financial year.

Preregistration tasks

Prior to registering it would be a good idea to have information about two nominated authorised officials and two other officials in order to proceed with the registration. These should be individuals who are Ministry Area Council (MAC) members. The authorised officials will be authorised to make claims to HMRC, the other officials are individuals who may be contacted in the event of being unable to contact the two authorised officials.

Information required for all officials are:

Name, address, date of birth, National Insurance number, Position within the Charity (usually Board Member or Treasurer depending on their position).

The Registration process also asks if you have a registered address and correspondence address. Some Ministry Areas have offices and others don't. You will have to decide which address should be used as the registered address and correspondence address (sometimes both are the same).

Register the Ministry Area with HMRC

Go to <https://www.gov.uk/charity-recognition-hmrc> to begin registering.

[Home](#)

Get recognition from HMRC for your charity

You can register your charity's details with HM Revenue and Customs (HMRC) to get tax back on things like Gift Aid donations.

You can also continue with a [previously saved application](#).

Use [form ChV1](#) if you're already registered but want to change your details.

This guide is also available [in Welsh \(Cymraeg\)](#).

Related content

[Charities and tax](#)

Explore the topic

[Charity money, tax and accounts](#)

What you need

You need to [register as an organisation with Government Gateway](#).

You'll then need your charity's:

- bank account details and financial accounts
- [officials' details](#), including dates of birth and National Insurance numbers
- [registration number](#) if you've registered your charity with a regulator
- [charitable objectives](#) (sometimes called purposes)
- [governing document](#) (sometimes called a rulebook) - this explains how your charity is run

Start now >

You'll need your charity's:

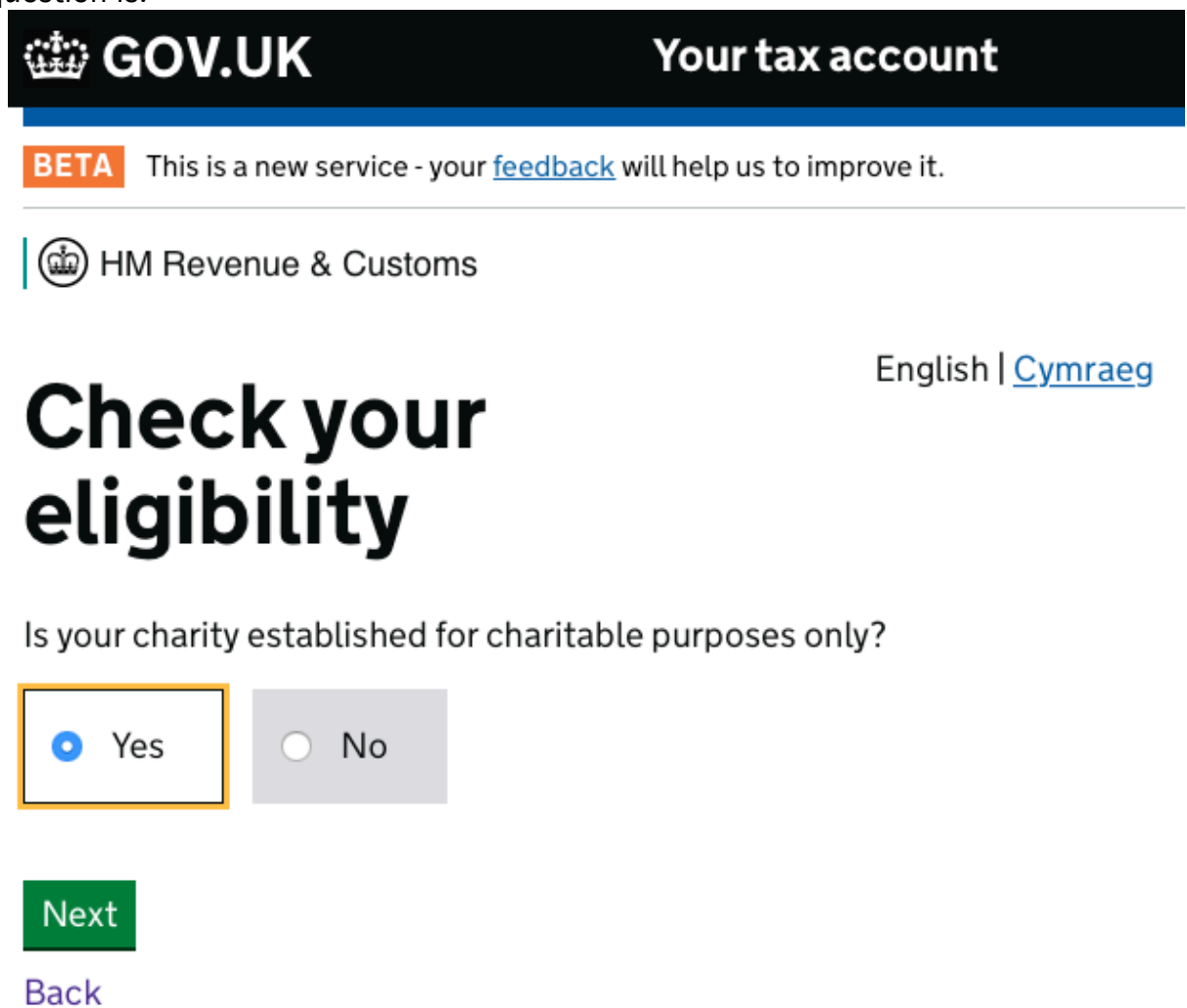
- bank account details and financial accounts. This should be the Ministry Area Bank Account.
- [officials' details](#), including dates of birth and National Insurance numbers. There should be 2 people authorized to make Gift Aid claims and at least 2 other people who are charity trustees, i.e. members of the Ministry Area Council. If each church is going to be making claims themselves the details of the person making the claims will also be required to ensure that they are authorized to do so
- [registration number](#) from the Charity Commission (if registered already)
- [charitable objectives](#). The agreed text with HMRC for the Ministry Areas is: **The promotion of the whole mission of the Church, pastoral, evangelistic, social and ecumenical, in the Parish known as the Ministry Area.**

- [governing document](http://www.churchinwales.org.uk/structure/representative-body/publications/downloads/the-constitution/) This is the Church in Wales Constitution. It came into being on **31st March 1920** and can be found here <http://www.churchinwales.org.uk/structure/representative-body/publications/downloads/the-constitution/>

You will also need a government gateway ID during the registration process.

Click on Start now

First question is:



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HM Revenue & Customs

English | [Cymraeg](#)

Check your eligibility

Is your charity established for charitable purposes only?

☒ Yes ☐ No

Next

[Back](#)

Is your charity established for charitable purposes only? **YES**

Click the green Next button



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Check your eligibility

Does your charity have a UK bank, building society or credit union account?

☐ Yes☐ No**Next**[Back](#)

Does your charity have a UK bank, building society or credit union account?

YES

Click the green Next button



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Check your eligibility

Is your charity based in the UK, another country in the European Union, or in Iceland, Liechtenstein or Norway?



Yes




No

Next[Back](#)

Is your charity based in the UK, another country in the European Union, or in Iceland, Liechtenstein or Norway? **YES**

Click the green Next button



 HM Revenue & Customs

Sign in

English | [Cymraeg](#)

Enter your Government Gateway credentials to sign in. You received these when you created your HMRC online account.

User ID

Password

[Sign in](#)

Problems signing in

[Trying to file Self Assessment using GOV.UK Verify?](#)

[Don't have a Government Gateway account](#)

[Forgotten user ID](#)

[Forgotten password](#)

[Forgotten user ID and password](#)


[Get help from HMRC's automated assistant](#) 

[Get help with this page.](#)

Sign in using your Gateway ID and Password and skip the instructions on how to create a Gateway ID and password.

If you don't have a Gateway ID and password, click on "Don't have a Government Gateway account".



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Choose your account

Select the Government Gateway account you want to create.

☐ **Individual**

You want to use our online services for your personal tax. For example, if you're self employed.

☐ **Organisation**

You represent an organisation. For example a limited company, partnership or charity.

☐ **Agent**

You want to act on behalf of your client(s), whether paid or acting in a voluntary capacity.

☐ **Pensions**


You want to use our online Services as a Pension Scheme Administrator or a Pension Scheme Practitioner.

[Continue](#)

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At the above screen click on Organisation:



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Choose your account

Select the Government Gateway account you want to create.

☐ **Individual**

You want to use our online services for your personal tax. For example, if you're self employed.

☒ **Organisation**

You represent an organisation. For example a limited company, partnership or charity.

☐ **Agent**

You want to act on behalf of your client(s), whether paid or acting in a voluntary capacity.


☐ **Pensions**

You want to use our online Services as a Pension Scheme Administrator or a Pension Scheme Practitioner.

[Continue](#)

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Complete the Enter your details form and select a password and then click on the green Continue button:

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Enter your details

Full name

Email address

We need this so we can send you your sign in details if you lose them

Create your password

Your password must:

- ✓ be between 8 and 12 characters (letters and numbers only, no special characters)
- ✓ contain at least one letter (a-z)
- ✓ contain at least one number (0-9)
- ✓ not contain the word 'password'

Confirm your password



[Get help with this page.](#)

You will be shown a note of your userID that you will need to use when logging into the Government Gateway:

Note down the userID number and click on the green Continue button:

You will be sent back through the eligibility questions you have already answered. Answer the questions again and when prompted to do so log into the Government Gateway using the userID and password that has just been created and set.

The next screen after logging in will look like this:



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Your charity's contact details

Full name of your charity

As shown on your charity's governing document.

Operating name of your charity (optional)

The working name or acronym by which your charity is known.

Daytime phone number

Mobile phone number (optional)

Email address (optional)

Website address (optional)


[Save and continue](#)[Back](#)

Complete the form, using the following to assist you:


Full Name of Your Charity – this is the Ministry Area: **Ardal Weinidogaeth Bro Dewi Ministry Area**

Enter the details as requested. Check with your MA Leader which contact details HMRC should use. You may want to use the MA Office address as the official address, but possibly use a Gift Aid secretary address for correspondence.

Click on Save and continue.:

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Your charity's contact details

Full name of your charity
As shown on your charity's governing document.

Ardal Gweinidogaeth

Operating name of your charity
The working name of your charity

Daytime phone number
01248 354 999

Mobile phone number

Email address (optional)

Website address (optional)

[Save and continue](#)

[Back](#)

Your progress has been saved


For your security, you'll be signed out if you don't use the service for 15 minutes or more.

You can close your browser at any time, but your progress will only be saved up to the point where you last clicked 'Save and continue'.

An unfinished application is only stored for 28 days from the last time it was saved.


[Continue](#)

Click on the green continue button in the box:

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Your charity's official address

Address line 1

Address line 2

Address line 3 (optional)

Address line 4 (optional)

If your charity's official address is in the UK

Postcode

For example, L69 9AZ or NE98 1ZZ.

If your charity's official address isn't in the UK

Country

Save and continue

[Back](#)

Check with your Ministry Area leader, Treasurer or Gift Aid Secretary as to which contact details to use.

Click Save and Continue:



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Your charity's correspondence address

Is your charity's correspondence address different to your charity's official address?




Yes



No


[Save and continue](#)[Back](#)[Is there anything wrong with this page?](#)

The next screen has two options:

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Your charity's regulator

If your charity is registered with a charity regulator

Who is your charity's regulator?

☐ Charity Commission for England and Wales

Registration number

☐ Office of the Scottish Charity Regulator

Registration number


☐ Charity Commission for Northern Ireland

Registration number

☐ Other

Name of your charity's regulator

Registration number

 [Where do I find the registration number?](#)

If you have registered with the Charity Commission, click on Charity Commission for England and Wales.

If you haven't registered with the Charity Commission as a Charity yet, scroll down the screen:

The screenshot shows a web form for charity registration. At the top, there is a text input field. Below it is a button labeled "Other". Underneath the button are two more text input fields, labeled "Name of your charity's regulator" and "Registration number". A blue link with a downward arrow icon says "Where do I find the registration number?". Below this link is a text block stating "It'll be on any mail that the regulator has sent you." A section header reads "If your charity isn't registered with a charity regulator". Below this is a text prompt "Tell us why you haven't registered with a charity regulator." followed by a dropdown menu with "Parochial Church Councils under gross income threshold" selected. Another section header reads "If you selected 'Other' as your reason for not being registered with a charity regulator". Below this is a text prompt "Tell us the 'Other' reason why you're not registered" and a sub-prompt "Using 100 characters or less (including spaces)." followed by a large text area. At the bottom of the form is a green "Save and continue" button and a purple "Back" link.

☐ Other

Name of your charity's regulator

Registration number

▼ [Where do I find the registration number?](#)

It'll be on any mail that the regulator has sent you.

If your charity isn't registered with a charity regulator

Tell us why you haven't registered with a charity regulator.

Parochial Church Councils under gross income threshold

If you selected 'Other' as your reason for not being registered with a charity regulator

Tell us the 'Other' reason why you're not registered

Using 100 characters or less (including spaces).


[Save and continue](#)

[Back](#)

[Is there anything wrong with this page?](#)


Click on the list underneath "If your charity isn't registered with a charity regulator" and select "Parochial Church Councils under gross income threshold"

Next click on Save and continue.

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Your charity's governing document

Document used to set up and run your charity

Rules or constitution

If you selected 'Other' as the document used

Name of the document used

Date that this document became effective

For example, 21 3 1990.

31

03

1920

Is your charity using a form of governing document that's approved by a national organisation, parent body or principal regulator?

☒ Yes

☐ No


If you've changed parts of the approved governing document

List the sections and clauses that have changed and give brief reasons for each change

Using 350 characters or less (including spaces).


In this screen use the following information to answer the questions.
The Ministry Area's governing document is **Rules or Constitution**
It came into use on **31 March 1920** and is **approved** by the Governing Body.

Next click on Save and continue

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Your charity's operations and funds

If your charity has a set of prepared financial accounts, you'll need to post us a copy to support your application.

Have financial accounts been prepared for your charity?

☒ Yes

☐ No

Does your charity have bank statements for the last 3 months of operation?

If the account has been open for less than 3 months, you'll need to provide evidence from the bank that the account is open.

☒ Yes

☐ No

Accounting period end date

This is the date to which your charity prepares its financial accounts.

Day	Month
<input type="text" value="31"/>	<input type="text" value="12"/>

How will your charity raise funds in the future?

Scroll down the screen and put the following ticks in the following boxes:

Accounting period end date

This is the date to which your charity prepares its financial accounts.

Day Month

31

12

How will your charity raise funds in the future?

Select all that apply.

☒ Donations

☒ Fundraising

☒ Grants

☐ Membership subscriptions

☐ Trading income

☐ Trading subsidiaries

☒ Investment income

☐ Other

Where does your charity operate?

Select all that apply.

Scroll down further and tick the England and Wales box:

☒ Investment income

☐ Other

Where does your charity operate?

Select all that apply.

☒ England and Wales

☐ Scotland

☐ Northern Ireland

☐ UK Wide

☐ Overseas

Save and continue

[Back](#)

You should answer **YES** to the accounts question and **YES** to the bank statement question.

Your financial year ends on **31 December**.

Tick all the money raising methods that apply.

You operate in **England and Wales**.

Next click on Save and continue.

The screenshot shows the HMRC 'What your charity does' registration page. At the top, there is a black header with the 'GOV.UK' logo and 'Your tax account' text. Below this is a blue banner with a 'BETA' label and a message: 'This is a new service - your feedback will help us to improve it.' The main header area includes the HM Revenue & Customs logo and the text 'English | Cymraeg'. The main heading is 'What your charity does'. Below this, there are two questions: 'What are your charity's charitable objectives?' and 'What are your charity's charitable purposes?'. The first question has a text input field with the value 'ecumenical, in the parish known as the Ministry Area.' and a character count 'Using 500 characters or less (including spaces)'. The second question has a list of checkboxes for charitable purposes: 'Relief of poverty', 'Education', 'Animal welfare', 'Health or saving of lives', 'Citizenship or community development', 'Relief of those in need', 'Religion' (which is checked and highlighted with a yellow border), and 'Amateur sport'.

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What your charity does

What are your charity's charitable objectives?

Using 500 characters or less (including spaces).

ecumenical, in the parish known as the Ministry Area.

What are your charity's charitable purposes?

Select all that apply.

- ☐ Relief of poverty
- ☐ Education
- ☐ Animal welfare
- ☐ Health or saving of lives
- ☐ Citizenship or community development
- ☐ Relief of those in need
- ☒ Religion
- ☐ Amateur sport

In the above screen your charitable objectives are:


The promotion of the whole mission of the Church, pastoral, evangelistic, social and ecumenical, in the parish known as the Ministry Area.

Your charitable purpose is: **Religion**


Scroll down the screen to answer the public benefit questions. You provide public benefit by:

The Ministry Area's charitable objects are primarily focused on the advancement of religion, which is recognised as a charitable purpose having public benefit. All regular public worship is provided free of charge and open to all. In addition, the activities as listed above have further public benefits; for example, teaching and taking assemblies offer advancement of education which is recognised as a charitable purpose having public benefit.

Next click on Save and continue.

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Your charity's bank account details

Your charity's bank, building society or credit union account details are needed so that Gift Aid and any other tax repayments can be paid into it.

Repayments are made using Bacs, so ensure that your charity's account accepts such payments.

Account name

As shown on your charity's account statements.

Account number

Sort code

For example, 12-34-56


Building society roll or reference number (if applicable)

Save and continue


[Back](#)

Complete your Ministry Area bank account details as provided by your Ministry Area Treasurer (MAT).

Next click on Save and continue.

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Your charity's authorised officials

How many of your charity's officials are authorised to deal with HM Revenue and Customs about its tax affairs and, if necessary, submit tax returns?

☐ 1


☐ 2

Save and continue

[Back](#)


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It is best to have two authorized officials, ideally, they should be Ministry Area Council members so that they can be classed as "Board Members" under the position within the charity drop down box. Click on "2" and then save and continue.

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Authorised official (1 of 2)

Title

First name

Middle name (optional)

Last name

Date of birth

For example, 21 3 1960.

Position within your charity

Daytime phone number

Mobile phone number (optional)

Address line 1

Address line 2

Address line 3 (optional)

Address line 4 (optional)

If their address is in the UK

Postcode

For example, L69 9AZ or NE98 1ZZ.

If their address isn't in the UK

Country

Has their address changed in the last 12 months?

☐ Yes

☐ No

Do they have a National Insurance number?

☐ Yes


☐ No

Save and continue

[Back](#)


Click on Save and continue to fill out the details of the second nominee.

The next part of the process is to include details of at least two other officials which should be Ministry Area Council members. The same information is required as in the above authorized official part:

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Other official (1 of 2)

Title

First name

Middle name (optional)

Last name

Date of birth

For example, 21 3 1960.


Position within your charity

Daytime phone number


Mobile phone number (optional)

CHECK THE INFORMATION – if you are happy press Save and Continue.

The next screen asks about adding authorized nominees. Click No to this one and then click on Save and continue:

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Authorise a nominee

Do you want to authorise a nominee from outside your charity to make Gift Aid or other tax repayment claims on your charity's behalf?

☐ Yes ☒ No

[Save and continue](#)

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[Is there anything wrong with this page?](#)

The screen will then show a summary page of all of the information you have provided - check over it all thoroughly and then click on Save and continue. HMRC will then process the application and write to you. A list of documents that you will be required to send to HMRC will be displayed along with the address to send them to. Usually the items to send will be:

- a copy of a recent bank statement (related to the nominated bank account that was included in the registration steps)
- a set of accounts
- a copy of the constitution - in the case of the Church in Wales a note similar to:

- "Constitution of the Church in Wales is too large to include in print form. It is available online at <https://www.churchinwales.org.uk/resources/constitution-handbooks/constitution-of-church-in-wales/>"