

The Scope of This Guidance Leaflet

This leaflet is one of many written for the volunteer (“amateur”) Trustees of the 75% of “small” (less than £250K/yr) charities which do not employ a full-time professional management team.

It is written the Trustees of new charities seeking to get registered with the Charity Commission, but might also be useful for trustees and/or members of charities which are seeking to update their constitution;

This leaflet, like all the others available from Small Charity Support, is NOT presented as a full and comprehensive professional opinion/advice on Charity Law and all the associated regulations.

Rather it is just a personal commentary on charity issues, and how to deal with them, from the perspective of the proverbial [“Person on the Clapham Omnibus”](#).



Please read the Disclaimer on the last page of this leaflet.



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Governing Document

The Rules or Constitution for Running Your Charity

1. What is a “Governing Document” (GovDoc)?

A charity’s Governing Document (GovDoc) is a legal document which sets out the basis – *ie*: the rules – by which the charity will be run. The GovDoc therefore defines what type of legal organisational structure the charity will have and what laws it must comply with.

The Charity Commission’s guidance document [CC22a - Charity types: how to choose a structure](#): sets out four main types of charity:

1. Charitable Incorporated Organisations (CIOs) .
The governing document will usually be the charity’s constitution;
2. Charitable companies (not-for-profit – *ie*: limited by guarantee not by shares)
The governing document will usually be the company’s Articles of Association;
3. Unincorporated charities.
The governing document will usually be the charity’s constitution, or simply “The Rules”;
4. Charitable trusts: set up when money or property is put aside for the benefit of others.
The governing document will usually be the Deed of Trust.

There are also some other forms of charity – *eg*: exempt, excepted, Royal Charter. But those have very specific governing documents and legal obligations. If you are thinking of setting up one of those types of charities you should seek appropriate professional advice.

Some charity structures also fall under – and therefore also have to comply with – other legislation. *eg*: charitable companies also fall under the Companies Act and so also have to be registered with Companies House; charitable trusts also fall under the Trusts Act. Small Charity Support only provides support in relation to charities meeting their obligations under the Charities Act. So, charities which also operate under other legislation (*eg*: the Companies Act or the Trusts Act) will have to seek additional professional advice elsewhere.

Some areas of charitable activity are very common – *eg*: those dealing with common conditions (*eg*: physical or medical disabilities; poverty & welfare; age); or interests (*eg*: art, music, performing societies); nature & conservation. If you are wanting to set up a local charity in one of those areas there might be a national umbrella group which is able to offer advice and guidance

2. To Be (Incorporated) or Not To Be? That is the question.

In practice, it’s easier to think of charities as falling into TWO main structures. They are:

- 1: Unincorporated Charities:
 - a: “Standard” charities – a group of friends with a shared charitable interest;
 - b: Charitable Trusts – where money or property has been given for a particular purpose.
- 2: Incorporated Charities;
 - c: Charitable Incorporated Organisation (CIOs):
 - Foundation CIOs – in which the Trustees are the only members;
 - Association CIOs – which have Members in addition to the Trustees
 - d: Charitable Companies

2a) Unincorporated charities...

....consist of just a group of people working together for a common purpose.

Such charities have no legal identity of their own. So if an unincorporated charity needs to enter into contracts with any individual or organisation – *eg:* to rent office space; employ staff; have its own telephone/broadband line; provide services to another organisation; own & run a vehicle – that can only be done by one (or sometimes more) of the Trustees acting personally on behalf of their charity.

In most cases that doesn't appear to create any problem. Even if the trustee(s) who signed the original contract subsequently leave(s) the charity, provided that the office rent, employee salary; telephone & broadband bills, *etc* continue to be paid from the charity's bank account "life will carry on as usual".

But if the legal responsibility for commitments made by individuals on behalf of the charity aren't properly transferred to other trustees, when those individuals resign as trustees, the problems can sometimes become quite difficult for either/both the charity and/or the individuals. *eg:* in the case of a charity vehicle still registered with the DVLA in the name of a former trustee, regaining ownership of the vehicle might prove difficult. Or if an employment dispute arose, resolving it might prove difficult, particularly if the person who signed the contract of employment is no longer a trustee. Or, if the charity became unable to pay its bills, the people or organisations to whom the charity owed money might pursue the person who signed the original contract for the money owed, even if that former trustee was no longer connected with the charity.

Fortunately such extreme cases are rare. But, as Small Charity Support knows from its own experiences, even when the charity and/or its trustees (current and former) are innocent of what is being alleged, where disgruntled claimants escalate their grievance to the courts (or industrial tribunals in the case of employment issues) the costs (of time and stress, as well as financial) of trustees proving their innocence can be prohibitive.

2b) Incorporated Charities...

....have a legal identity of their own and can enter into contracts in their own right.

Which means that contracts with other people or organisations are with the charity itself, not with individual trustees acting on behalf of the charity. Consequently, trustees leaving the charity, and new trustees taking their place have no impacts on the contracts that an incorporated charity has with its suppliers or those to whom it provides goods or services. *ie:* all the administrative bureaucracy of having to revise and update contracts when a trustee leaves the charity is avoided.

And if something should go badly wrong it is the incorporated charity as a legal entity which carries the liability, and not its Trustees in their personal capacity.

Note: of course, the protection of trustees from personal liability provided by their charity being incorporated might not apply where problems have occurred as a consequence of one, or more, of the trustees having acted illegally, negligently or recklessly. But that is a legal matter which applies "across the board" and is not an issue which is specific to charities. It is therefore an issue way beyond the scope of this leaflet and for which professional legal advice should be sought, should it arise.

It initially sounds a bit of "a no-brainer"!!

Why would any charity **NOT** want to be registered as incorporated in order to avoid unnecessary legal bureaucracy and, in the process, provide its Trustees with appropriate protection against personal liabilities?

2c) Incorporating as a Charitable Company

Until *ca.*2011 by far the most common way of incorporating a charity was to register it as an incorporated not-for-profit company (*ie:* limited by guarantee rather than by shares) at Companies House and then register the company as a charity through the Charity Commission's [registration website](#).

In that case, the charity's governing document is the company's Articles of Association and the charity's Trustees are the company's Directors.

An example of the Articles of Association for a charitable company can be found on the Charity Commission's [website](#).

BUT !... that also means that every charitable company has to comply with both the Companies Act and the Charities Act simultaneously. The two Acts have much in common but, unsurprisingly, are not fully coordinated. And, in particular, it means that charitable companies cannot opt to produce Receipts & Payments accounts – they always have to produce full FRS-102 & SORP accruals accounts. *ie:* that imposes a significant increase in administrative bureaucracy over that of unincorporated charities with annual incomes less than £250,000 – the threshold at which accruals reporting becomes mandatory for them too.

2d) Incorporating as a Charitable Incorporated Organisation (CIO)

Charitable Incorporated Organisations (CIOs) were created in the 2006 Charities Act. But it took another 5 years to put in place the processes for registering (*ie:* incorporating) them.

CIOs are incorporated solely by the Charity Commission through its [registration website](#).

Companies House is not involved in the process (*Except that, for legal reasons, incorporated charities also have to be included on the Companies House register. But the registration process through the Charity Commission does that automatically – ie: requires no additional action by the CIO itself*).

For CIOs, the charity's governing document is usually a Constitution and the Trustees have roles which, in some respects, are similar to the roles of Director of a commercial company.

Examples of the Constitutions for the two types of CIO – Foundation and Association – can be found on the Charity Commission's [website](#).

2e) So What's The Difference Between Creating a CIO and a Charitable Company?

In terms of being legally recognised as a charity – **NONE !**

The registration process through the Charity Commission's [registration website](#) and their consequent legal obligations under the Charities Act are the same for both.

CIOs also have essentially the same advantages as charitable companies in that they are both legally recognised as being both charitable and incorporated – *ie:* both can benefit from the taxation and other advantages of charitable status and the contractual advantages of being able to enter into contracts in their own right without having to rely on trustees/"directors" to take personal responsibility on behalf the organisation.

In terms of being legally recognised as incorporated – **HUGE !**

Because the legal status of incorporation is conferred on CIOs by the Charity Commission acting under the Charities Act while the legal status of incorporation is conferred on Charitable Companies by Companies House acting under the Companies Act.

Consequently Charitable Companies must comply with **BOTH** the Companies Act **AND** the Charities Act while CIOs must comply **ONLY** with the Charities Act.

That, in turn, means that CIOs are **NOT** required to:



go through the rigmarole of registering as a company with Companies House before they can register as a charity with the Charity Commission;



submit a Directors' Annual Report & Accounts to Companies House each year as well as a Trustees' Annual Report & Accounts to the Charity Commission.



prepare full FRS-102 & SORP accounts if their annual income is less than £250,000. They can opt to produce the simpler Receipts & Payments accounts instead.

2f) What's The Difference Between Creating a CIO and an Unincorporated Association?

The most common reason why some trustees are reluctant to register as a CIO rather than as an unincorporated association is a concern that being registered as a CIO means a lot more bureaucracy and reporting "paperwork" than for unincorporated associations.

And there is just a morsel of truth in that.

If the Trustees of incorporated charities are to be protected by law against being liable to others for the consequences to others of things "going wrong" in their charity then it is only equitable that the law should also provide some protection to those who might be harmed as a consequence of something that the charity (*ie*: the trustees) did, or did not do. *eg*: if the trustees had managed their charity's finances incompetently or negligently causing the charity to end up in debt resulting in donors' money being wasted or suppliers losing money that they were owed by the charity.

That protection of others comes in the form of CIOs being required to submit their annual Trustees Report and Financial Statements (TAR&FS) to the Charity Commission each year regardless of their annual income. And a CIO's TAR&FS is legally required to include statements about any significant outstanding liabilities that the CIO has. The CIO's TAR&FS is then published in the on-line Register of Charities where it can be examined by anyone who wants to check that the charity is financially and operationally sound before starting, or continuing, to do business with it.

However, a common misunderstanding – and therefore cause for concern – is the belief that the requirement for CIOs to submit their TAR&FS each year regardless of their annual income also means that they are required to have their annual accounts & financial statements formally Independently Examined each year, regardless of their annual income.

That is NOT the case.

CIOs are only required to have their annual accounts & financial statements Independently Examined if their annual income is over £25,000.

In that respect they do **NOT** differ from unincorporated associations.

An even more common misunderstanding – and justification for not registering as a CIO – is the belief that, because unincorporated associations are not required to submit their TAR&FS to the Charity Commission automatically each year, they are therefore not required to produce a formal Trustees' Annual Report & Financial Statements each year, or even to produce one at all.

That is also NOT the case.

The Charities Act requires **ALL** registered charities to produce a Trustees' Annual Report & Financial Statements to the prescribed standard each year **AND** to make them publicly available on reasonable request. The Charity Commission can – and occasionally does – call upon **ANY** registered charity to submit its TAR&FS for review.

In short – for charities which produce their Trustees Annual Report & Financial Statement to the prescribed standard each year, the only long-term administrative saving from registering as an unincorporated association rather than as a CIO is the *ca.*30 seconds that it takes to attach a PDF copy of the charity's TAR&FS when submitting its statutory Annual Return details to the Charity Commission.

3. Trustees, Members, Friends/Supporters? Roles & Responsibilities

This is one of the areas where the law seems somewhat obscure and confusing.

The Charity Commission guidance publications on Membership charities (*ie*: charities which have a formal membership structure in addition to their Trustees) is now rather dated (last revision 2004).

RS7 – Membership Charities (full version)

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/284722/rs7text.pdf

RS7a – Membership Charities (Summary)

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/317738/rs7atext.pdf

The main conclusions were:

- Properly managed, membership brings a lot of benefits to a charity by promoting inclusion of charity's supporters, volunteers and donors;
- Where difficulties arise it is usually due to poor understanding of the different roles and responsibilities of different members (*ie*: of Trustees and Members), particularly in the small number of cases where lack of knowledge of such differences is exploited to promote partisan opinions.

This leaflet deals with 4 types of membership structures for small charities:

1. Foundation Charitable Incorporated Organisations – in which there are only Trustees (all of which are required by law to also be Members);
2. Association Charitable Incorporated Organisations – in which there are both Trustees and Members.
3. Very small unincorporated charities – the members of which are usually just the Trustees;
4. Small unincorporated charities – which have a membership from which Trustees are appointed;

3a) Charitable Incorporated Organisations (CIOs)

Charitable Incorporated Organisations are required by law to have BOTH Trustees AND Members. AND all Trustees must also be Members of the CIO.

ie: the Trustees of CIOs “wear two hats” – they are Trustee-Members.

But there are two distinct types of CIOs – A Foundation model and an Association model.

The main difference is that Foundation CIOs have only Trustee-Members – it has no Members who are not also Trustees – whereas Association CIOs have both Trustee-Members and Members who are not Trustees.

The Charity Commission [Model Constitutions](#) for both types of CIO define the powers of **Trustees** as to:

- a) borrow money;
- b) buy, sell, lease or rent property;
- c) employ staff
- d) invest the charity's money
- e) do anything else needed to further the charity's purposes.

and the powers of **Members** as to:

- f) amend the Constitution (though amendments to clauses which might affect the charitable status of their charity require the approval of the Charity Commission);
- g) approve the amalgamation of their charity with another charity;
- h) wind up their charity;
- i) appoint or dismiss Trustees (though Trustees have some interim powers in this respect) and both Trustees and Members are required to exercise their powers “...*in the way he or she decides in good faith would be most likely to further the purposes of the CIO*”.



In other words – the Trustees only have powers that the Members don't have (*ie*: powers **a-e** above), and the Members only have powers that the Trustees don't have (*ie*: powers **f-i** above).

Being legally pedantic – what that means in practice is that when Trustees are at a meeting convened as a Trustees' meeting they are “wearing their Trustees' hats” and so can only make decision in categories **a-e** above. And when Trustees are at a meeting convened as a General Meeting of the charity (including the AGM) they have “taken off their Trustees' hats and put on their “Members' hats” and so can only make decisions in categories **f-i** above. Then, after the General Meeting, they take of their Members' hats and put back on their Trustees' hats so that they have the powers to put into practice the decisions that they made using their powers as members.

Head spinning ? It's not surprising that many people find it confusing and difficult to follow.



In practice this means that:

- the responsibility and powers for the day-to-day running the charity (eg: appoint a member of staff or fund a new project) in accordance with its Constitution lies exclusively with the Trustees and does not require the approval of Members;
- but if the Trustees wish to make constitutional changes, as specified in f) to i) above, they have to “swap hats” to become Members and convene a General Meeting of ALL the members of the charity. And that is so even in the case of a Foundation charity where all the members of the charity are just the Trustees themselves. And to “muddy the waters” still further – clause 19(i) of the Foundation CIO model constitution “helpfully” explains: “*The charity trustees may designate any of their meetings as a general meeting of the members of the CIO.*”;
- in the case of the Association Model for a CIO (*ie*: with Members in addition to Trustees) the Membership has no powers to dictate to the Trustees how the charity is to be run and managed (beyond making changes to the Constitution or dismissing or appointing Trustees). But it would be a very unwise Board of Trustees which ignored and disregarded the views of the charity's Members without very good reason.

3b) **Unincorporated Associations**

The Charity Commission Model Constitution for Unincorporated Associations only provides for charities having Members as well as Trustees, and in that respect is essentially the same as for Association CIOs. As with CIOs, it is the Trustees who have the responsibility and powers to run and manage the charity while the Members have only limited powers to change the Constitution and to appoint trustees. And as all Trustees of Unincorporated Associations must also be Members of their charity they, too, so must “swap hats” depending on the nature of the business (and, therefore, the type of meeting – Trustees meeting or General meeting), to be transacted.

In other words – the main difference between Unincorporated Associations and Association model CIOs is in their legal identity and the liabilities of their trustees, not the way that they are run on a day-to-day basis. A less significant difference is that the Charity Commission's model constitution for an Unincorporated Association is rather shorter (18 pages) than the constitution for an Association CIO (30 pages).

3c) **Other Types of “Members”**

It is legal – but not recommended – for the Constitution of a charity to include provision to create special classes of Members, each with their own voting rights. This can get very complicated very quickly and is therefore beyond the scope of this leaflet. So if you are thinking of creating special classes of Members with different voting rights you will need professional advice.

The Model Constitution for Association (Trustees + Members) CIOs does contain provisions for the CIO to create what it calls “informal” (*ie*: “non-voting”) Members if they wish. This can be useful if the charity wants to recognise volunteers, supporters, donors (and others) as “belonging to” the charity – *eg*: get regular newsletters, are able to attend meetings (including the AGM), but without them having to take on the obligations of full Membership (*eg*: the obligation to make a financial contribution if the charity winds up in debt).

But informal members do not have any legal right to vote at meetings in the same way as formal members, nor should they be counted when calculating whether the meeting is quorate.. And unless the Constitution specifically allows it, they do not have any legal RIGHT to speak at meetings (though they are usually allowed to speak if they wish).

Small Charity Support therefore strongly suggests that such “informal, non-voting” Members are never called or referred to as “Members”. That is just inviting misunderstanding and potential

antagonisms about such “Members” voting and legal rights. Better to call them something less ambiguous, such as “Supporters” or “Associates” or “Friends”.

3d) The Pros & Cons of Membership

As the Charity Commission Review [RS7, Membership Charities](#), points out, having a membership structure can bring into the charity a diverse and valuable range of views, opinions and expertise – and builds valuable bridges and networks between donors, volunteers, supporters, staff and beneficiaries to enhance the quality and value of the charities outputs and outcomes.

Two of the more significant “cons” of having a membership structure are administrative:

1. The legal necessity to make/keep an accurate, relevant and up-to-date list of members (including their membership status, *eg*: date of joining/leaving, contact details, qualifications) can create a significant administrative overhead which, inevitably, has to be paid for from donor funds;
2. The administrative overheads of having to comply with the legal requirement to keep members adequately informed (*eg*: copies of minutes and other documents relating to General Meetings of members) and to make arrangements for them to participate in General Meetings (*eg*: arrangements for proxy and or postal voting).

But a much bigger potential problem has little to do with whether or not a charity has, or wants, a membership structure. It comes from the potential confusions inherent in the way that the law distinguishes between which powers and responsibilities are exercised by Trustees and those which are exercised by Members (as described in section 3a). And those potential confusions are significantly exacerbated when some people are referred to a “Members” without having any of the powers and responsibilities of Members at all (*ie*: as “Informal” or “non-voting” Members – as described in section 3c).

It is therefore not surprising that the Charity Commission Review RS7 points out that Trustees & “Members” not properly understanding the distinctions and overlaps of their respective legal responsibilities and obligation is the most common cause of disputes and acrimony in Membership Charities.

3e) Which Structure to Choose When Setting Up a New CIO?

When first setting up a CIO it is important to bear in mind that it is quite easy to change from a governance structure in which its Trustees are its only Members – *ie*: a “Foundation” structure – to a governance structure which has both Trustees and additional Members with full powers – *ie*: an “Association” structure.

Provided that there is no change in the charitable purposes or the powers of Trustees, changing from a Foundation (Trustee=Members only) structure to an Association (Trustees + Members) requires little more than the Trustees – wearing their “Members” hats – proposing and approving the change from the Foundation model Constitution to the Association model Constitution and then notifying the Charity Commission of the change for its approval.

Changing from an Association (Trustees + Members) CIO structure to a Foundation (Trustees only) CIO structure is much more complicated because **ONLY** the Members who can approve the change in the Constitution which will remove all their rights as Members.

It’s like “asking turkeys to vote for Christmas”.

So unless there is an unavoidable compelling reason to set up a charity initially with a Membership Constitution, it is generally better to set up the charity first with a “Trustees Only” Constitution, if necessary with provision for a non-voting Membership. Then, if a full Membership Constitution is subsequently found to be necessary it can easily be implemented.

After-all, a good well-connected and transparently run charity the Trustees will be listening to and communicating with its “Members” – implementing their recommendations and suggestions whenever they can – whether or not those Members have formal voting rights.

4. Completing the Model Constitutions

4a) Charity Commission Example Governing Documents

Since October 2016 the Charity Commission has made downloadable model governing documents available from its [website](#). The model documents indicate which elements can be edited to meet a charity's particular needs and those which are dictated by the Charities Act and therefore would need advice from an experienced charity lawyer before trying to change them.

Templates in PDF format:

Those model documents have hitherto been available only in PDF format.

But the PDF format ISN'T just another word-processor format which allows users to create and edit documents. It was designed by Adobe™ to provide users with a consistent (and, now, internationally-recognised) format for “packing up” documents they have created using their own particular computer systems so that the completed document can be shared and viewed by others using different computer systems. Freely, and widely, available PDF viewer software DOES allow others to see and print the text and images in PDF documents – but DOESN'T allow the user to alter them in the way required to create a governing document specific to an individual charity. Because of the way that the PDF format functions, even full PDF software (*eg*: Adobe Acrobat) provides only very limited facilities for editing the text in PDF documents. Individual characters and words in a document can be deleted or replaced or added to. But anything which changes the overall layout of the document (*eg*: adding or deleting entire paragraphs) either overtypes subsequent paragraphs or leaves blank spaces which can only be filled by manually moving other paragraphs around.

In short: the only practical way to use the PDF templates for charity governing documents is either: (a) to print them and then edit them manually (ink on paper) to delete unwanted text or overwriting existing text; (b) to retype them manually into a standard word-processor; or (c) if you have the technology and skills, to scan them into a word-processor using OCR (Optical Character Recognition) software and edit any formatting issues manually.

Templates in DOCX format:

But the Charity Commission has recently (October 2022) announced that it has (at long last) also made versions in Microsoft-Word™ (DOCX) available. Whilst the new DOCX model documents will undoubtedly be welcomed by some, others may find them “less than satisfactory”.

It appears that the templates in DOCX format have been created by using PDF-to-DOCX converter software. That does mean that some of the problems with editing PDF documents are removed – *eg*: it is easier to delete, replace or add **small amounts** of text. But many of the problems in the PDF templates remain or are made worse in the DOCX template.



Deleting entire paragraphs still creates blank spaces – but at the bottom of that page rather than at the point where the paragraph previously existed.



Inserting significant amounts of additional text into a paragraph doesn't overwrite subsequent paragraphs. But it does push subsequent paragraphs down the page – which can mean that the paragraphs which were at the bottom of the page get pushed off – in the process, creating a new (and otherwise blank) page to accommodate them.



There is considerable inconsistency in the formatting of the text, both of the fonts used (different types and sizes of fonts are used, sometimes even within the same paragraph) and of the paragraph structure (the margins of, and spacing between, similar paragraphs).

Guidance Notes:

Both the PDF and the DOCX versions of the model include, down the left-hand side of each page, extensive notes on how to select options and how to enter charity-specific data into the template. These notes are certainly informative and helpful when customising the Constitution, but become irrelevant clutter for many once the Constitution has been completed and approved. And they increase the size of the final document by almost 50%.

In Short:

The Charity Commission's PDF templates are undoubtedly useful in demonstrating what the constitutions for each type of charity should contain, and how the wording of some clauses can (and should) be altered to meet the specific needs of individual charities.

Small Charity Support therefore recommends that all charities should have a copy of the Commission's template(s) to hand when deciding which model to use (for new charities) or how best to update an existing constitution (for established charities).

But as a practical tool for creating or updating a charity's governing document, the PDF templates are "quill pen, ink and parchment" technology in a digital age.

But the Charity Commission's DOCX templates are (in the opinion of Small Charity Support) an unmitigated disaster. They are full of inconsistencies and errors, and hideously complicated to edit without throwing the text into a chaotic mess – even for users who are quite experienced in the use of Microsoft-Word™.

Small Charity Support therefore suggests that charities disregard the Charity Commission's DOCX versions of its model governing documents unless they feel that they have sufficient expertise in the use of Microsoft-Word™ to be able to manage with confidence and efficiency all the reformatting that will be necessary.

4b) Small Charity Support Example Governing Documents

Since 2019 Small Charity Support has provided its own editable (Microsoft-Word™) versions of the October 2016 model Constitutions for both the Foundation and Association model CIOs.

These DOCX documents have been created from the text of the Charity Commission's 2016 model PDF templates (© Crown Copyright acknowledged). But their formatting has been completely revised so that text can be deleted/substituted/added in full compliance with the Commission's guidance (*ie:* as set out in the notes accompanying the Commission's PDF versions) whilst maintaining a coherent and consistent final version. In particular, that means that deleting unwanted options/clauses, or inserting additional text (*eg:* where a charity has charitable objects which are longer than the space provided in the Commission's templates), does not create any unnecessary blank spaces.

The Small Charity Support templates also omit all the "built-in" guidance notes in the Charity Commission's templates – further considerably reducing the number of pages and unnecessary blank space in the final document.

The Small Charity Support DOCX templates can be found, along with other guidance and resources on its website, or downloaded directly from the following links.

- ✓ [CIO – Foundation Model Constitution](#)
- ✓ [CIO – Association Model Constitution](#)
- ✓ Unincorporated Association Constitution {currently still in preparation}

Note: *Small Charity Support has no commercial interest in the above resources.*

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While it is Small Charity Support's intention to provide you with the best possible support and information as we are able, it is important that you read and give due consideration to the following notices.



The information contained in this leaflet is provided in summary form and is made available for general information purposes only. It has not been prepared with your specific needs in mind and is not advice of any kind (whether legal, financial, or otherwise).

Please take the time to check the information in this leaflet is suited to your specific circumstances and if you are making any important decisions, such as on financial, legal or tax matters, you should consult a qualified professional adviser who can provide specific advice based on your position.

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