

Closing a charitable company

A charitable company is regulated by company law as well as charity law. This means that there are two stages involved in the dissolution of a charitable company. It must first follow the process for removing a company from the Companies House Register and then follow the Charity Commission's process so that it can also be removed from their Register.

Companies House

Guidance on voluntary striking-off and dissolution of a company is available on the Companies House website in the closing a company section. Guidance is also available from the Companies House Contact Centre.

Charity Commission

The trustees are responsible for notifying the Charity Commission of the dissolution and removal of a charitable company from the Companies House Register. They must notify the Charity Commission by:

- completing the online charity closure form, found on the close a charity section of the Charity Commission website; **or**
- a copy of the charity's final accounts showing where the assets have gone and a nil balance, along with **either**:
 - a certified copy of the minutes of the meeting at which the decision to dissolve the charity was taken; **or**
 - certified copies of the relevant resolutions.

The Charity Commission will check that the charitable company has been removed from the Companies House Register and that they have all the directors' reports, annual accounts and annual returns that should have been sent to them in previous years. The Charity Commission will then remove the charity from their Register.

Companies House

Tel: 0303 123 4500 (Contact Centre)

Website: www.gov.uk/government/organisations/companies-house

Charity Commission

Tel: 0300 066 9197

Website: www.gov.uk/government/organisations/charity-commission

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Newcastle CVS
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF

Contact us: 0191 235 7037
information@cvsnewcastle.org.uk
www.cvsnewcastle.org.uk



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