



An Rialálaí
Carthanas

Charities
Regulator

Charities Regulator

Wicklow - Public Participation Network

21 September 2019

Orlaith O'Loughlin



An Rialálaí
Carthanas

Charities
Regulator

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- What is a Charity?
- Trustees
- Public Benefit

September 2019





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New Charities Governance Code Toolkit

We have launched the first set of guidance materials and templates for the Charities Governance Code to assist charities trustees to implement the Code

[Read more - click here](#)

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Charities Governance Code Toolkit



Apply for Charitable Status

Find out what you need to do to get started

[Apply here](#)



Search the Charities Register

Use our search to find registered charities

[Search here](#)



Concerned about a Charity?

Find out how you can raise a concern

[Raise a concern here](#)

Concern Worldwide

Other registered names: Concern .

Registered Charity Number (RCN): 20009090

📍 52- 55 Camden Street Lower, Dublin 2, Republic of Ireland.

Status:  Registered

[Home](#) > [Information for the Public](#) > [Search the Charities Register](#) > Charity Detail

COMPANIES REGISTRATION OFFICE NUMBER
39647

CHY (REVENUE) NUMBER
5745

TYPE OF ORGANISATION
Public limited company

[⏪ Back to Results](#)

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 [Print page](#)

Overview

Finance & Activities

Documents

People

Charitable Purpose

- Relief of poverty or economic hardship

Charitable Objects

- (i) The relief, assistance and advancement of peoples in need in less developed areas of the world.
- (ii) The ultimate elimination of extreme poverty in the world's poorest countries through development programmes.
- (iii) The provision of education facilities for peoples in less developed areas of the world.
- (iv) The provision of relief and assistance to peoples in need in situations of emergency.
- (v) Such other charitable activities as are incidental to the achievement of the foregoing.

Other Locations / Premises in Ireland

23 - 25 Grantham Street, Dublin 2

Also Operates in

Afghanistan

Bangladesh

Burundi

[+ Show All](#)



Hi, Catherine Mc Donald

Start New Filing

1

Users in Group

Some users are currently experiencing a technical difficulty when attempting to submit Primary School Registration Applications within our 'MyAccount' system. We are working to resolve this issue as soon as possible and we apologise for any inconvenience caused. Please do not attempt to submit a Primary School Application Form at this time. Other forms can be submitted as usual

We are delighted to announce that we have improved MyAccount with the following changes:

- We have improved the navigation and display of information;
- You can now select the 'Start New Filing' button above to begin filing a form for a new or existing charity;
- You can now access forms to make an application for services under the Charities Acts 1961 and 1973 by selecting the 'Charity Services' button below;
- If you have filings (forms), you can find them, view their status and open them in an 'Overview' graphic below;
- You can see a list of all of the charities for which you are an 'Authorised Filer' by scrolling down the screen.

For a full list of all the new features in this update, click [here](#).

Overview



Submission Filings

	Draft	1
	Pending Signature	0
	Submitted	0
	Returned	0
	Rejected	0
	Registered	0
	Cancelled/Withdrawn	0
Total		1

Events

1



User Password Changed
Message Received

27/07/2018

Open

Charity Services



Dashboard

New Filing

My Filings

Messages

Account

Help

Hi, Trevor Macnamara

Start New

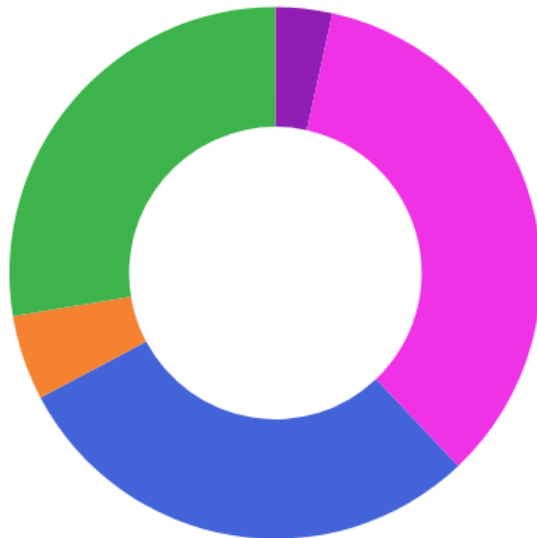
Welcome to the Charities Regulator's new-look MyAccount dashboard

We are delighted to announce that we have improved MyAccount with the following features:

- We have improved the navigation and display of information;
- You can now select the 'Start New Filing' button above to begin a new filing;
- If you have filings (forms), you can find them, view their status and download them;
- You can see a list of all of the charities for which you are an authorised officer.

For a full list of all the new features in this update, click [here](#).

Overview



Submissions

1

2

3

4

5

6

7

Total

New Charity

Existing Charity

Concern Worldwide



Select from the options below

concern worldwide

Filing

Maintain Contact and Location of Operations Details

Register: Concern Worldwide



Filing

Change of Charity Name

Register: Concern Worldwide



Filing

Maintain Trustees, Connections and External Advisors

Register: Concern Worldwide



Filing

Maintain Bank Account

Register: Concern Worldwide



Filing

Annual Report

Register: Concern Worldwide



Click Continue to start a new filing for this charity

Cancel

Continue [5]

Filing

Change Purpose





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What is a charity?

The Charity Test



Who are the charity trustees of a charity?

- Charity trustees are the people who **exercise control over** and are **legally responsible for** the management of the charity
 - If the charity is a company, the charity trustees are the directors and other officers of the company;
 - If the charity is an unincorporated body or a body corporate (other than a company) the charity trustees include any officers or people acting officially in the management and control of the organisation such as members of the board of management or governing committee;
 - If the charity has been established under a trust deed, the charity trustees are the trustees specified in the trust deed.



Can anyone be a charity trustee?

- A person may cease to be qualified to act as a charity trustee.
- Grounds for being disqualified from holding the position of a charity trustee include if a person:
 - is adjudicated bankrupt;
 - enters into a formal court approved insolvency arrangement with the Insolvency Service of Ireland;
 - is convicted on indictment of an offence;
 - is a company that is in the course of being wound up.

See section 55 of the Charities Act 2009 available on our website.

Where do the duties of a charity trustee come from?

- The governing document of your charity;
- Legislation (statute);
- Common Law (the body of Irish law based on established practice and decisions of the courts).

Public Benefit

- The Charities Act 2009 is clear, a charitable organisation must have a charitable purpose only. This purpose is not considered charitable unless it is for public benefit.
 - The Public Aspect – Who benefits?
 - Sufficient Section of the Public
 - Beneficiary Selection Process
 - Understanding Private Benefit



Public Benefit

- In considering how your charitable organisation carries out its purpose for the public benefit, charity trustees should be able to clearly identify the following :
 1. Who will benefit (the public or a sufficient section of the public)?
 2. Is any limitation to the class or number of persons who may benefit?
 3. If there is any private benefit, is it permissible?
 4. The benefit being provided is definable and can be verified.



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www.charitiesregulator.ie



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Charities Governance Code

Jelena Griscenko
Compliance and Enforcement Unit

September 2019



Compliance - common issues



trustee duties and responsibilities



managing conflicts of interest



internal financial controls



transparency



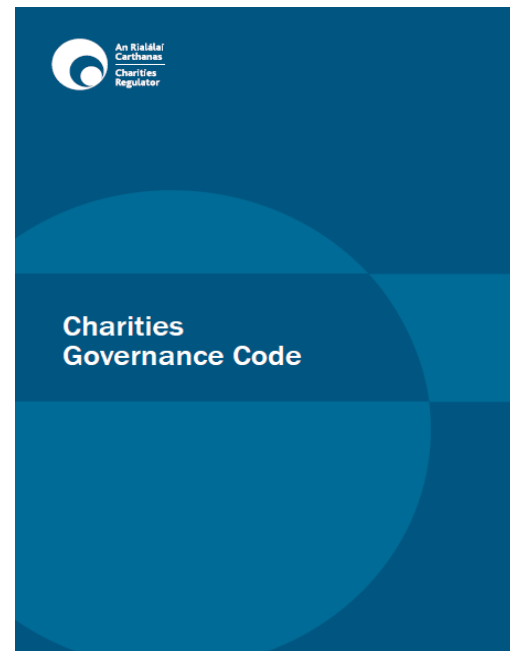
fundraising



unregistered charitable organisations

Charities Governance Code

- Consultation with charity trustees, beneficiaries, donors and the public over 2 year period
- Report of the Consultative Panel on the Governance of Charitable Organisations published May 2018
- Code launched November 2018





Indecon

Social and Economic Impact of Registered Irish Charities 2018



Income

Total income of REGISTERED IRISH CHARITIES → **€14.5 BILLION**

Income by **charity type** (with an income over €10m)

€3,105.7 MILLION

Hospitals and Other Health Organisations

€2,964.0 MILLION

Institutes of Technology/ Universities and Other Higher Education Orgs/ Research Orgs

€1,683.7 MILLION

Education and Training Boards

€1,011.6 MILLION

Disability and Other Charities Primarily Funded by HSE or Other Government Funding

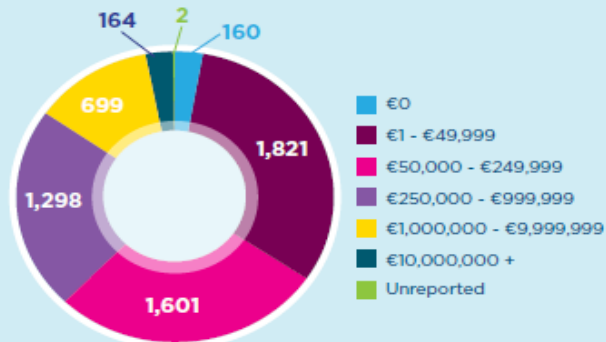
€998.7 MILLION

Other Government Services/ Development Agencies

€1,740.3 MILLION

Other

Number of organisation by Income



Employment

189,000

people employed in REGISTERED IRISH CHARITIES



Volunteering

300,000

VOLUNTEERS



DONATING AN AVERAGE OF

226 HOURS

PER ANNUM

WORTH

€649 MILLION

68

MILLION HOURS DONATED



Donations

€350 MILLION

donated annually to REGISTERED IRISH CHARITIES

An average weekly donation of

€3.75

PER HOUSEHOLD



Impact of Irish charities

Direct, indirect and induced expenditure of

€24.98 BILLION



Supporting

289,000 EMPLOYEES

Ten steps to compliance

- **Step 1: Read the Code**





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6 principles, 32 core standards, 17 additional standards



1

advancing
its charitable
purpose



2

behaving with
integrity



3

leading people



4

exercising
control



5

working
effectively



6

being
accountable and
transparent

Ten steps to compliance

- **Step 2:** Decide if your charity is more complex for the purpose of the Code.
- You can base this decision on indicators such as:
 - your charity's income
 - the number of employees you have
 - the complexity of your activities, for example-
 - working with vulnerable people
 - operating overseas
 - having large numbers of volunteers

Ten steps to compliance

- **Step 3:** For each standard, decide what action(s) you will take to meet that standard.

Ten steps to compliance

Principle 1: Advancing charitable purpose

Core Standards:

- Be clear about the purpose of your charity.
- Consider whether or not any private benefit arises.
- Agree an achievable plan for at least the next year that sets out what you will do to advance your purpose.
- Make sure your charity has the resources it needs to do the activities you plan.
- From time to time, review what you are doing.

Ten steps to compliance

Principle 2: Behaving with integrity

Core Standards:

- Agree the basic values that matter to your charity and publicise these.
- Decide how you will deal with conflicts of interests and conflicts of loyalties.
- Have a code of conduct for your board that is signed by all charity trustees. It must make clear the standard of behaviour expected from charity trustees.

Ten steps to compliance

Principle 3: Leading people

Core Standards:

- Be clear about the roles of everyone working in and for your charity, both on a voluntary and paid basis.
- Make sure there are arrangements in place for the effective involvement of any volunteers, including what to do if any problems arise.
- Make sure there are arrangements in place that comply with employment legislation.
- Agree operational policies where necessary, to guide the actions of everyone involved in your charity.

Ten steps to compliance

Principle 4: Exercising control

Core Standards:

- Decide if your charity's current legal form and governing document are fit for purpose and make changes if necessary.
- Find out the laws and regulatory requirements that are relevant to your charity and comply with them.
- If your charity raises funds from the public, apply the Charities Regulator's guidelines on this topic.
- Make sure you have appropriate financial controls in place.
- Identify any risks your charity might face and how to manage these.
- Make sure your charity has appropriate and adequate insurance cover.

Ten steps to compliance

Principle 5: Working effectively

Core Standards:

- Identify charity trustees with the necessary skills.
- Hold regular board meetings.
- At a minimum, your board agendas should always include these items:
 - reporting on activities
 - review of finances
 - conflicts of interests and loyalties
- Make sure that your charity trustees have the facts to make informed decisions at board meetings and that these decisions are recorded accurately in the minutes.

Ten steps to compliance

Principle 5: Working effectively

Core Standards:

- Consider introducing term limits for your charity trustees.
- Recruit suitable new charity trustees as necessary and make sure that they receive an induction.
- Make sure all of your trustees understand their role as charity trustees, the charity's governing document and this Code.
- Commit to resolving problems and emerging issues as quickly as possible and in the best interests of your charity.
- From time to time, review how your board operates and make any necessary improvements.

Ten steps to compliance

Principle 6: Being accountable and transparent

Core Standards:

- Make sure that the name and Registered Charity Number (RCN) of your charity is displayed on all of your written materials, including your website, social media platforms and email communications.
- Identify your stakeholders and decide how you will communicate with them.
- Decide if and how you will involve your stakeholders in your planning, decision-making and review processes.

Ten steps to compliance

Principle 6: Being accountable and transparent

- Make sure you have a procedure for dealing with:
 - queries
 - comments
 - complaints
- Follow the reporting requirements of all of your funders and donors, both public and private.

Ten steps to compliance

- **Step 4:** State each action next to the relevant standard in the Compliance Record Form included with this document.
- **Step 5:** If any of the standards do not apply to your charity, explain why next to that standard in the Compliance Record Form.
- **Step 6:** Decide what evidence you can provide for the action or actions that you are taking to meet each standard that applies to your charity.
- **Step 7:** State the evidence you can provide next to the relevant action in the Compliance Record Form.

Ten steps to compliance

- **Step 8:** Review the Compliance Record Form and agree it is accurate at a board meeting.
- **Step 9:** Declare your charity's compliance (or provide your charity's reason for not complying) with the Code when submitting your annual report to the Charities Regulator.
- **Step 10:** Having considered the standards, actions and evidence (steps 3 to 7) again, complete a fresh Compliance Record Form at a board meeting every year before reporting on compliance to the Charities Regulator.

Where do I start?

- Read the Charities Governance Code
- Review 32 Core Standards
- Read our guidance documents at www.charitiesregulator.ie
- Review any existing governance standards within your charity and identify any gaps

Some questions to ask.....

- Do we hold regular trustee meetings?
- Are the minutes taken and all other formal decisions of the board properly recorded?
- What are the existing policies and procedures and what is missing?



Key dates

- **2019** - is a year of learning and preparation for charities. The Charities Governance Code Toolkit provides guidance notes and templates to assist charities and charity trustees in meeting all of the core standards outlined in the Code.
- **2020** - will be the first year that registered charities are expected to comply with the Code
- **2021** - will be the first year that registered charities are expected to report on their compliance with the Code.





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Key takeaways



The Governance Code is a tool to assist charity trustees in meeting their legal duties



Increase public trust and confidence in the management of charities



Key dates for the Code



Charities Governance Code Toolkit



How to keep in touch

- Website – www.charitiesregulator.ie
- Charities Governance Code – governancecode@charitiesregulator.ie
- General Queries – info@charitiesregulator.ie
- Sign up to our email newsletter on our website – *Charities Regulator News*.

You can follow us on social media:



- Twitter - https://twitter.com/Charities_Reg



- Facebook - <https://www.facebook.com/TheCharitiesRegulator/>



- LinkedIn - <https://www.linkedin.com/company/11154190/>



- YouTube - <https://www.youtube.com/channel/UCC49bWjGR-ArQx5cPj4wDtA>





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Thank you
&
Questions

www.charitiesregulator.ie