

# Tuarascáil Bhliantúil – Treoir Úsáideora

## User Guide – Annual Report

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## Tuarascáil Bhliantúil – Treoir Úsáideora

Ceanglaítear le dlí ar gach eagraíocht charthanúil chláraithe tuarascáil bhliantúil a chur isteach. Is é an dáta deiridh le haghaidh tuarascálacha bliantúla a chur isteach ná 10 mí tar éis dháta deiridh na bliana airgeadais (e.g., má chríochnaíonn bliain airgeadais an charthanais ar an 31 Nollaig, beidh an tuarascáil bhliantúil le cur isteach faoin 31 Deireadh Fómhair an bhliain dár gcionn).

Ní mór duit bheith logáilte isteach i ‘*Mo Chuntas*’ chun do thuarascáil bhliantúil a rochtain. Tá sonraí faoi conas logáil isteach agus an fhoirm Tuarascála Bliantúla a aimsiú ar fáil in [Aguisín 1](#). (Más é seo an chéad uair riamh a logáil tú isteach i ‘*Mo Chuntas*’, féach [Aguisín 2](#) chun tuilleadh faisnéise a fháil faoi conas do phróifíl a nuashonrú.)

**Má d’athraigh aon charthanas a thréimhse airgeadais, tá sé tábhachtach go dtabharfaí fógra don Rialálaí Carthanas faoin athrú sin tríd an gcuntas ar líne atá ag an gcarthanas ar ‘*Mo Chuntas*’. Cinnteoidh sé sin go gcuirfear i bhfeidhm i leith an charthanais sin an spriocdháta ceart le haghaidh Tuarascáil Bhliantúil a chur isteach.**

Tá cúig tháb le comhlánú san fhoirm: Rialachas Carthanas, Gníomhaíochtaí, Faisnéis Airgeadais, Doiciméid agus Dearbhú.

The screenshot shows a form with several sections. Callout boxes provide the following explanations:

- Top Section:** 'Tuarascáil Bhliantúil don Tréimhse' (01/01/2019 to 31/12/2019) and 'Dlite' (31/10/2020). Callout: 'Is réimsí éigeantacha iad na réimsí atá marcáilte le réiltín dearg agus ní mór iad a chomhlánú.'
- Section 1:** 'Cé na gníomhaíochtaí a sheol do Charthanas na tréimse tuairis...' Callout: 'Tugann an tsiombail 'súile' le fios go mbeidh an fhaisnéis a iontráiltear i réimse ar leith le feiceáil ar an gClár poiblí.'
- Section 2:** 'Tabhair cur síos gairid ar na gníomhaíochtaí a sheol do Charthanas na tréimse tuairis...' Callout: 'Tugann an tsiombail seo le fios gur féidir leat tuilleadh faisnéise a fháil má choinníonn tú do luchóg uirthi.'
- Section 3:** 'Cé na grúpaí a bhain tairbhe dhíreach as gníomhaíochtaí do Charthanas na tréimse tuairis...' Callout: 'Tugann an tsiombail seo le fios gur féidir leat tuilleadh faisnéise a fháil má choinníonn tú do luchóg uirthi.'
- Section 4:** 'An bhfuil sé amhlaidh go gcuireann do Charthanas na tréimse tuairis...' Callout: 'Tugann an tsiombail seo le fios gur féidir leat tuilleadh faisnéise a fháil má choinníonn tú do luchóg uirthi.'

Toisc nach sábháiltear aon obair go huathoibríoch, cliceáil ar 'sábháil dréacht' go rialta le linn duit dul tríd an bhfoirm.

### 1. Rialachas Carthanais

Sa táb seo, ceanglaítear ort faisnéis a thabhairt faoin dóigh a bhfuil an Cód Rialachais do Charthanais á chomhlíonadh ag do charthanas. Tabhair faoi deara go bhfuil tú ag tuairisciú ar an stádas comhlíonta amhail an dáta atá an tuarascáil bhliantúil uait á cur isteach, seachas an stádas comhlíonta don bhliain airgeadais.

Téigh chuig ár suíomh Gréasáin ag <https://www.charitiesregulator.ie/en/information-for-charities/charities-governance-code> chun tuilleadh faisnéise a fháil faoin gCód Rialachais do Charthanais.

# Annual Report

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## Compliance with the Charities Governance Code

This section requires you to provide details of your organisation's compliance with the Core and Additional Standards of the Charities Governance Code at the time of submission of this Annual Report.

All registered charities should meet the six principles of governance and the core standards. The additional standards form part of the six principles and are in addition to the core standards and apply to [complex charities](#).

Has your organisation determined that: \*

- it does not need to meet the Additional Standards of the Charities Governance Code
- it does need to meet the Additional Standards of the Charities Governance Code
- it has not yet commenced compliance with the Charities Governance Code
- It prefers not to say whether it is in compliance with the Charities Governance Code

Sa chéad cheist ar an táb, iarrtar ort a dheimhniú cé acu a cheanglaítear nó nach gceanglaítear ar do charthanas na caighdeáin bhreise atá leagtha amach sa Chód Rialachais do Charthanas a chomhlíonadh nó a shonrú cé acu a thosaigh nó nár thosaigh sé ar an gCód Rialachais do Charthanas a chomhlíonadh go fóill.

**Más fearr leat gan a rá cé acu atá nó nach bhfuil an Cód Rialachais do Charthanas á chomhlíonadh ag do charthanas, ní chuirfear aon cheisteanna eile ort agus féadfaidh tú bogadh ar aghaidh chuig an gcéad táb eile.**

Má dheimhníonn tú **nár thosaigh do charthanas ar an gCód Rialachais do Charthanas a chomhlíonadh go fóill**, iarrfar ort cúis a roghnú ó liosta anuas chun a mhíniú cén fáth nár thosaigh tú ar an gCód a chomhlíonadh. (Mura bhfuil aon cheann de na cúiseanna sa liosta anuas oiriúnach, roghnaigh ‘eile’ agus iontráil míniú gearr sa bhosca saorthéacs.) Má tharlaíonn sé nár thosaigh do charthanas ar an gCód a chomhlíonadh go fóill, ní thaispeánfar stádas comhlíonta an charthanas ar an gClár poiblí Carthanas.

Má dheimhníonn tú **go gceanglaítear, nó nach gceanglaítear, ar do charthanas na caighdeáin bhreise atá leagtha amach sa Chód Rialachais do Charthanas a chomhlíonadh**, iarrfar ort stádas comhlíonta do charthanas a dheimhniú ansin.

At this time, our organisation \*

- has complied with all sections of the Charities Governance Code
- has complied with some sections of the Charities Governance Code
- prefers not to say whether it is in compliance with the Charities Governance Code

- a. Má dheimhníonn tú **gur chomhlíon do charthanas na rannáin uile den Chód Rialachais do Charthanas**, ní chuirfear aon cheisteanna eile ort agus féadfaidh tú bogadh ar aghaidh chuig an gcéad tábla eile. Taispeánfar ar an gClár poiblí Carthanas go bhfuil an Cód Rialachais do Charthanas á chomhlíonadh ina iomláine ag do charthanas.

- b. Má dheimhníonn tú **gur chomhlíon do charthanas roinnt rannán den Chód Rialachais do Charthanas**, taispeánfar gach prionsabal ar leith den Chód agus ní mór duit a dheimhniú cé acu a chomhlíon nó nár chomhlíon do charthanas iad. Má dheimhníonn tú nár chomhlíon do charthanas prionsabal ar leith, taispeánfar gach caighdeán faoin bprionsabal sin agus ní mór duit a dheimhniú, i gcás gach ceann díobh, cé acu a chomhlíon nó nár chomhlíon do charthanas an caighdeán nó cé acu atá nó nach bhfuil feidhm ag an gcaighdeán maidir le do charthanas.

Ceanglófar ort freisin cúis a roghnú ó liosta anuas chun a mhíniú cén fáth nach bhfuil an Cód á chomhlíonadh ina iomláine agat. (Mura bhfuil aon cheann de na cúiseanna sa liosta anuas oiriúnach, roghnaigh ‘eile’ agus iontráil míniú gearr sa bhosca saorthéacs.)

Ar deireadh, fiafrófar díot an bhfuil sé amhlaidh gur mian leat go dtaispeánfaí stádas comhlíonta do charthanas ar an gClár poiblí Carthanas. Má roghnaíonn tú ‘tá’, taispeánfar an chúis leis an gcomhlíonadh páirteach ar an gClár. *(Má roghnaíonn tú ‘eile’ mar chúis leis an gcomhlíonadh páirteach, beidh an téacs a d’iontráil tú sa bhosca saorthéacs le feiceáil ar an gClár. Mar sin, bí cúramach gan aon fhaisnéis rúnda nó phearsanta a chur ar áireamh ann.)*

Má roghnaíonn tú ‘níl’, ní thaispeánfar stádas comhlíonta an charthanas ar an gClár.

- c. **Más fearr leat gan a rá cé acu atá nó nach bhfuil an Cód Rialachais do Charthanais á chomhlíonadh ag do charthanas, ní chuirfear aon cheisteanna eile ort agus féadfaidh tú bogadh ar aghaidh chuig an gcéad táb eile.**

Chun tuilleadh faisnéise a fháil faoi thuairisciú ar chomhlíonadh an Chóid Rialachais do Charthanais, féach an Nóta Faisnéise [anseo](#)

A luaithe atá an táb Rialachas Carthanais comhlánaithe agat, ba cheart duit bogadh ar aghaidh chuig an gcéad táb eile chun do thuarascáil bhliantúil a chomhlánú agus a chur isteach.

Tabhair faoi deara: **Ná cuir** cóip den Fhoirm um Chomhlíonadh an Chóid Rialachais do Charthanais a Thaifeadadh uait isteach i dteannta na tuarascála bliantúla uait.

## 2. **Gníomhaíochtaí**

Sa táb seo, ceanglaítear ort faisnéis a thabhairt faoi ghníomhaíochtaí do charthanais le linn na tréimhse tuairiscithe iomchuí.

Beidh ainm do charthanais, agus na dátaí tréimhse tuairiscithe, le feiceáil ag barr an scáileáin. Déan deimhin de gur leis an mbliain airgeadais iomchuí, de réir na ndátaí tréimhse tuairiscithe, a bhaineann an fhaisnéis a iontrálann tú. Agus an rannán seo de do thuarascáil bhliantúil á chomhlánú agat, ní mór duit a thaispeáint conas a thacaigh do

ghníomhaíochtaí le linn na tréimhse tuairiscithe go díreach le cuspóirí do charthanais agus conas a sholáthair do charthanas tairbhe phoiblí.

### **Cé na gníomhaíochtaí a sheol do charthanas le linn na tréimhse tuairiscithe?**

Ó na téarmaí sa liosta atá tugtha, roghnaigh an ceann a dhéanann an cur síos is fearr ar na gníomhaíochtaí a seoladh le linn na tréimhse tuairiscithe. Is féidir leat níos mó ná gníomhaíocht amháin a roghnú ón liosta.

### **Cur síos ar ghníomhaíochtaí do charthanais le linn na tréimhse tuairiscithe**

Déan cur síos ar na gníomhaíochtaí a seoladh chun cuspóirí carthanúla d'eagraíochta a chur chun cinn (thart ar 500 focal ar a mhéad).

### **Cé na grúpaí a bhain tairbhe dhíreach as do ghníomhaíochtaí le linn na tréimhse tuairiscithe?**

Ón liosta atá tugtha, roghnaigh ceann amháin nó níos mó de na grúpaí a bhain tairbhe. Agus na grúpaí sin á roghnú agat, ba cheart duit bheith in ann a thaispeáint, má iarrtar ort déanamh amhlaidh, conas a bhain gach grúpa atá roghnaithe tairbhe dhíreach as do ghníomhaíochtaí.

### **An bhfuil sé amhlaidh go gcuireann do charthanas seirbhís dhíreach ar fáil do dhaoine aonair?**

Más rud é gur fhreagair tú 'tá' ar an gceist seo, fiafrófar díot ansin an ngearrann tú táille i leith na seirbhíse sin. Má ghearrann, iarrfar ort



sonraí a thabhairt faoi do struchtúr táillí agus faoi do phróiseas roghnúcháin tairbhithe agus faoi cé acu a thairgeann nó nach dtairgeann tú aon lacáistí do dhaoine nach bhfuil sé ar a n-acmhainn an táille a íoc. Más rud é go gcuireann tú seirbhís dhíreach ar fáil agus nach ngearrann tú aon táille ina leith, iarrfar ort sonraí a thabhairt faoin bpróiseas roghnúcháin a úsáideann tú chun a chinneadh cé a bhainfidh tairbhe.

**Luaigh an meánlón fostaithe lánaimseartha a bhí agat in Éirinn le linn na tréimhse tuairiscithe, gan Tuaisceart Éireann a áireamh**

Iontráil '0' murar fhostaigh tú aon bhaill foirne.

Is fostaí lánaimseartha amháin é/í aon fostaí a oibríonn 52 sheachtain sa tréimhse tuairiscithe.

**Luaigh an meánlón fostaithe páirtaimseartha a bhí agat in Éirinn le linn na tréimhse tuairiscithe, gan Tuaisceart Éireann a áireamh**

Iontráil '0' murar fhostaigh tú aon bhaill foirne.

Is fostaí páirtaimseartha é/í aon fostaí a oibríonn níos lú uaireanta ná fostaí lánaimseartha inchomparáide.

**Sonraigh an líon daoine aonair, gan iontaobhaithe carthanais a áireamh, a rinne obair dheonach do do charthanas le linn na tréimhse tuairiscithe.**

Roghnaigh banda amháin chun an líon daoine aonair a rinne obair dheonach (neamhíoctha) do d'eagraíocht le linn na tréimhse tuairiscithe a shonrú (gan Tuaisceart Éireann a áireamh). Áirítear leis sin daoine

aonair lánaimseartha agus páirtaimseartha araon. Ní áirítear leis iontaobhaithe carthanais.

### **3. Faisnéis Airgeadais**

Sa táb seo, ceanglaítear ort sonraí a thabhairt faoi ioncam agus caiteachas iomlán do charthanais sa tréimhse tuairiscithe. Ceanglaítear ort freisin faisnéis a thabhairt faoi do shócmhainní agus do dhliteanais. Iontráil gach luach in EURO, agus iad slánaithe go dtí an EURO is gaire.

## **Ioncam Iomlán**

Tá an figiúr ioncaim iomláin bunaithe ar na figiúirí i gcuntais an charthanais don tréimhse airgeadais dá bhfuil tú ag tuairisciú.

I gcás cuntas a ullmhaítear ar bhonn fabhruithe<sup>1</sup>, is é is ioncam iomlán ann ná an t-ioncam ó gach foinse sa tréimhse chuntasaíochta, gan gnóthachain glaninfheistíochta agus gnóthachain athluachála ar shócmhainní coinnithe a áireamh.

I gcás cuntas a ullmhaítear ar bhonn fáltas agus íocaíochtaí<sup>2</sup>, is gnách gurbh ionann ioncam iomlán agus an t-ioncam comhcheangailte iomlán ó gach foinse sa tréimhse tuairiscithe iomchuí, gan aon iasachtaí a fuarthas a áireamh.

## **Foinsí d'Ioncaim**

*(Tabhair faoi deara gurb amhlaidh, maidir le haon fhaisnéis a thugtar faoin gceannteideal seo, go dtaispeántar ar an gClár poiblí Carthanais í anois.)*

Tabhair miondealú ar d'ioncam iomlán chun a shonrú cá mhéad airgid a tháinig ó na foinsí atá liostaithe. Má fuair tú ioncam ó aon fhoinsí nach

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<sup>1</sup> Más cuideachta é an carthanas (i.e., má corpraíodh san Oifig um Chlárú Cuideachtaí é), ní mór dó cuntais fabhruithe a chomhlíonann Acht na gCuideachtaí, 2014, a ullmhú. Taifeadtar i gcuntais fabhruithe ioncam agus caiteachas an charthanais agus an méadú nó an laghdú ar a shócmhainní agus a dhliteanais. Ní mór an t-ioncam ar fad a tuilleadh agus na speansais ar fad a tabhaíodh le linn na tréimhse tuairiscithe lena mbaineann na cuntais a chur san áireamh.

<sup>2</sup> Is féidir go roghnóidh a lán carthanais beag nach cuideachtaí iad cuntais fáltas agus íocaíochtaí, seachas cuntais fabhruithe, a ullmhú. Is é is cuntais fáltas agus íocaíochtaí ann ná ráitis airgeadais ina bhfuil achoimre ar an airgead ar fad a fuair an carthanas agus a d'íoc an carthanas, tríd an mbanc agus in airgead tirim, le linn na bliana airgeadais, mar aon le ráiteas faoi iarmhéideanna ag deireadh na bliana. Níl aon fhormaid fhorordaithe reachtúil le haghaidh cuntais fáltas agus íocaíochtaí ann i bPoblacht na hÉireann faoi láthair. Tá comhdhearcadh ann, áfach, maidir le leagan amach na gcuntas sin, rud is féidir a fháil ó chomhairleoirí gairmiúla nó cuntasaíochta.

bhfuil ar áireamh sa liosta, is féidir leat an t-ioncam sin a iontráil faoin gceanteideal “Foinsí Eile” agus foinse/foinsí an ioncaim a shonrú ansin.

## **Má tá ioncam tabhartais agat, sonraigh na cineálacha tabhartais atá i gceist**

Ón liosta, roghnaigh gach ní a bhaineann le do charthanas.

### **Caiteachas Iomlán**

Tá an figiúr caiteachais iomláin bunaithe ar na figiúirí i gcuntais an charthanais don tréimhse airgeadais dá bhfuil tú ag tuairisciú.

I gcás cuntas a ullmhaítear ar bhonn fáltas agus íocaíochtaí, is gnách gurbh ionann caiteachas iomlán agus iomlán na n-íocaíochtaí uile ó gach foinse, gan aon iasachtaí a aisíocadh nó aon infheistíochtaí nó sócmhainní seasta a ceannaíodh a áireamh. Mar shampla, is féidir go n-áireofar le caiteachas iomlán roinnt, nó gach ceann, de na nithe atá ar an liosta neamh-uileghabhálach seo a leanas:

- Speansais le haghaidh gníomhaíochtaí cruinnithe airgid;
- Costais phárolla agus speansais taistil;
- Cíos, deisiúcháin agus costais chothabhála;
- Árachas;
- Teileafón, Idirlíon, postas agus ríomhairí;
- Solas agus teas;
- Ús bainc agus muirir bhainc;
- Costais rialachais;
- Seirbhísí dlí, cuntasaíochta agus gairmiúla;

- Caiteachas riaracháin;
- Deontais agus tabhartais a d'íoc an carthanas amach chun críocha a bhain go díreach le gníomhaíochtaí carthanúla, etc.

I gcás cuntas a ullmhaítear ar bhonn fabhruithe, is é is caiteachas iomlán ann ná na speansais uile a tabhaíodh sa tréimhse chuntasaíochta, gan cailteanais glaninfheistíochta agus cailteanais athluachála ar shócmhainní coinnithe nach raibh inchurtha i leith bearnú a áireamh.

### **Cá mhéad a chaith d'eagraíocht ar thuarastail sa bhliain atá i gceist?**

Iontráil an méid airgid a chaith d'eagraíocht ar thuarastail agus pá, lena n-áirítear ÁSPC, íocaíochtaí pinsin, etc., sa tréimhse shonraithe.

**Chun cabhrú leis an gcomhdaitheoir, cuirfear an figiúr Ioncaim Iomláin, an figiúr Caiteachais Iomláin agus an figiúr Barrachais/(Easnaimh) don bhliain isteach go huathoibríoch tar éis na bunfhiúirí airgeadais atá leagtha amach thuas a iontráil ar an bhFoirm. Fágfaidh sé sin nach gá don chomhdaitheoir ach a sheiceáil go bhfuil na figiúirí a iontráladh ar an bhFoirm Tuarascála Bliantúla ag teacht le ráitis airgeadais an charthanais, á chinntiú go dtuairiscítear figiúirí cruinne.**

## Sócmhainní agus Dliteanais

Cash at Bank and in Hand 

€

Other Assets 

€

Total Assets 

€0.00

Total Liabilities 

€

Net Assets/(Liabilities) 

€0.00

Is é is sócmhainn ann ná mír mhaoine atá faoi úinéireacht ag an gcarthanas, a meastar go bhfuil luach uirthi don charthanas agus atá ar fáil don charthanas. Áirítear na nithe seo a leanas le sócmhainní, ach gan a bheith teoranta dóibh: airgead tirim; cuntais bhainc; féichiúnaithe; talamh; maoin; agus trealamh. Ba cheart an figiúr seo a bheith ag teacht le luach iomlán na sócmhainní, mar atá luaite i do ráitis airgeadais.

Áirítear na nithe seo a leanas le dliteanais, ach gan a bheith teoranta dóibh: iasachtaí; rótharraingtí; creidiúnaithe; agus rótharraingtí bainc. Ba cheart an figiúr seo a bheith ag teacht le luach iomlán na ndliteanas, mar atá luaite i do ráitis airgeadais.

Beidh an fhaisnéis sin ar fáil go réidh i ráitis airgeadais an charthanais.

**Cuirfear figiúr Sócmhainní Iomlána agus figiúr Glansócmhainní/(Glandliteanas) don tréimhse isteach go huathoibríoch. Fágfaidh ríomh uathoibríoch na bhfigiúirí sin nach gá don chomhdaitheoir ach a sheiceáil go bhfuil na figiúirí a iontráladh ar an bhFoirm Tuarascála Bliantúla ag teacht le ráitis airgeadais an charthanais, á chinntiú go dtuairiscítear figiúirí cruinne.**

### **Sonraí iniúcháireachta**

Ní mór do charthanais ar cuideachtaí iad a shocrú go ndéanfaí iniúchadh ar a gcuntais, ach amháin i gcás go bhfuil an chuideachta i dteideal díolúine ó iniúchadh de réir alt 352 d’Acht na gCuideachtaí, 2014.

Is féidir go mbeidh iniúchadh ag teastáil ar chúiseanna eile, lena n-áirítear iad seo a leanas:

- ceanglas iniúcháireachta faoi dhoiciméad rialaithe an charthanais;
- ceanglas faoi chóras eile reachtúil nó rialála;
- ceanglas a chuir maoinitheoir nó iasachtóir ar an gcarthanais;
- ceanglas a chuir na Coimisinéirí Ioncaim ar an gcarthanais, i.e., ní mór do charthanais ar deonaíodh díolúine charthanúil chánach dóibh cuntais iniúchta a choinneáil i gcás gur mó a n-ioncam bliantúil ná €100,000.

Bunaithe ar na roghanna seo a leanas, ceanglaítear ort faisnéis a thabhairt faoi aon tuairim iniúcháireachta a bhaineann le ráitis airgeadais an charthanais, nuair is infheidhme:

- An bhfuil sé amhlaidh go ndearnadh iniúchadh ar na ráitis airgeadais? – Roghnaigh ‘Tá’ nó ‘Níl’

Má tá, roghnaigh ceann amháin de na ráitis seo a leanas:

- Glacadh leis an tuarascáil iniúchóireachta gan choinníoll (i.e., tuarascáil ghlan iniúchóireachta)
- Bhí béim ar ábhar sa tuarascáil iniúchóireachta
- Bhí tuairim choinníollach sa tuarascáil iniúchóireachta
- Bhí tuairim chodarsna sa tuarascáil iniúchóireachta
- Bhí séanadh tuairime sa tuarascáil iniúchóireachta

### **Aistriú idirnáisiúnta cistí**

Ceanglaítear ort an fhaisnéis seo a leanas a thabhairt:

- An t-ioncam iomlán a fuair an carthanas ó áiteanna lasmuigh den Stát le linn na tréimhse airgeadais lena mbaineann an tuarascáil bhliantúil – tabhair an figiúr.
- Liosta de na tíortha a bhfuarthas ioncam uathu (a roghnófar ó liosta anuas).
- Na cistí iomlána a chaith an carthanas lasmuigh den Stát nó a d’aistrigh sé chuig áiteanna lasmuigh den Stát le linn na tréimhse airgeadais lena mbaineann an tuarascáil bhliantúil – tabhair an figiúr.
- Liosta de na tíortha ar aistríodh cistí chucu (a roghnófar ó liosta anuas).
- Más iomchuí, na modhanna a úsáideadh chun cistí a aistriú chuig áiteanna lasmuigh den Stát, e.g., banc atá lonnaithe sa Stát, An Post, ar líne, airgead tirim, etc.



#### 4. Doiciméid

Maidir le haon doiciméid atá le huaslódáil, ní mór go mbeidh siad i bhformáid PDF agus go mbeidh níos lú ná 10 MB iontu. Tabhair faoi deara go gcuirfear tuarascálacha bliantúla ar fáil don phobal ar an gClár Carthanais (seachas tuarascálacha bliantúla arna gcur isteach ag iontaobhais charthanúla phríobháideacha). Más cuideachta chorpraithe (cuideachta atá cláraithe leis an Oifig um Chlárú Cuideachtaí (CRO)) é do charthanais, déanfar na cuntais bhliantúla arna gcur faoi bhráid CRO a fhoilsiú ar an gClár Carthanais freisin.

Tabhair faoi deara: **Ná cuir** cóip den Fhoirm um Chomhlíonadh an Chóid Rialachais do Charthanais a Thairfeadh isteach i dteannta na tuarascála bliantúla uait.

#### 5. Dearbhú

Sa rannán seo, is féidir leat an fhaisnéis atá tugtha agat a athbhreithniú agus a dheimhniú.

Ní mór do na hiontaobhaithe carthanais an fhaisnéis atá sa tuarascáil bhliantúil a cheadú sula gcuirtear isteach í. Má tá tú údaraithe chun an tuarascáil bhliantúil a chur isteach thar ceann na n-iontaobhaithe carthanais, is féidir leat é sin a dhéanamh trí chóip den dréacht-tuarascáil bhliantúil a shábháil agus a phriontáil amach lena ceadú.

Más deimhin leat go bhfuil an fhaisnéis ceart, agus má cheadaigh na hiontaobhaithe í lena cur isteach, ba cheart duit d'athruithe a chur

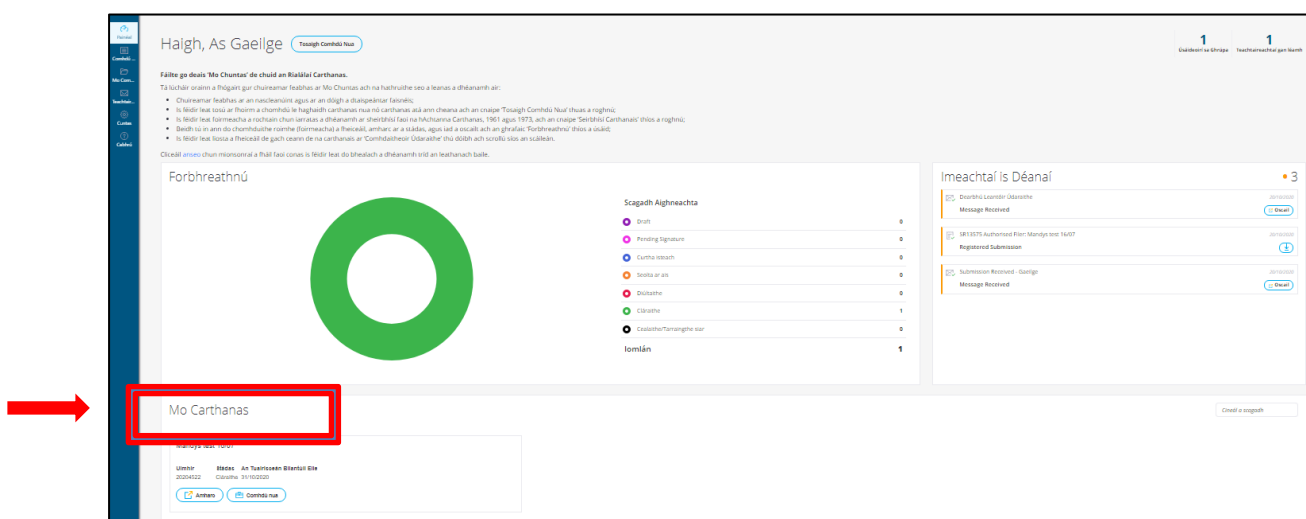
isteach. Ba cheart na téarmaí próibháideachais agus an Ráiteas faoi Chleachtais Faisnéise a léamh agus ba cheart glacadh leo. A luaithe atá tú sásta leis sin, is féidir leat cliceáil ar [↓ Réamhamharc \[p\]](#) chun d'fhaisnéis a íoslódáil i bhformáid PDF. Cliceáil ar [Cuir isteach \[s\]](#) ansin chun an tuarascáil a chur faoi bhráid an Rialálaí Carthanas.

## Aguisín 1 – Conas logáil isteach agus an Fhoirm Tuarascála Bliantúla a aimsiú

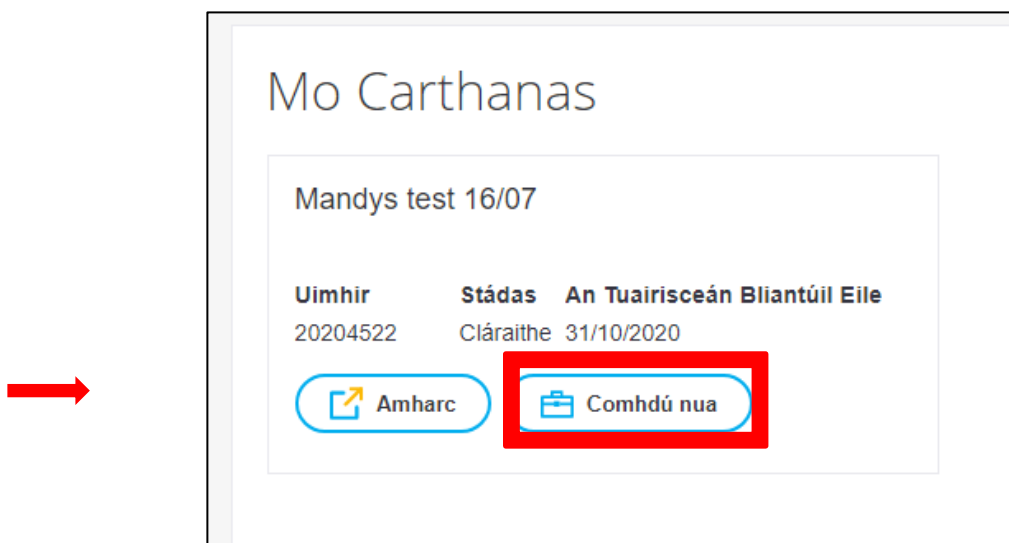
Chun logáil isteach i ‘*Mo Chuntas*’, cliceáil ar an nasc

<https://portal.charitiesregulator.ie/login/> agus ansin iontráil d’ainm logála isteach/d’ainm úsáideora agus do phasfhocal agus cliceáil ar ‘Logáil isteach’.

A luaithe atá tú logáilte isteach, ba cheart go mbeadh sonraí an charthanais le feiceáil sa rannán ‘*Mo Charthanais*’ ag bun na deaise:



Cliceáil ar ‘*Comhdú Nua*’ faoi ainm an charthanais iomchuí (is féidir go mbeidh níos mó ná carthanais amháin agat)



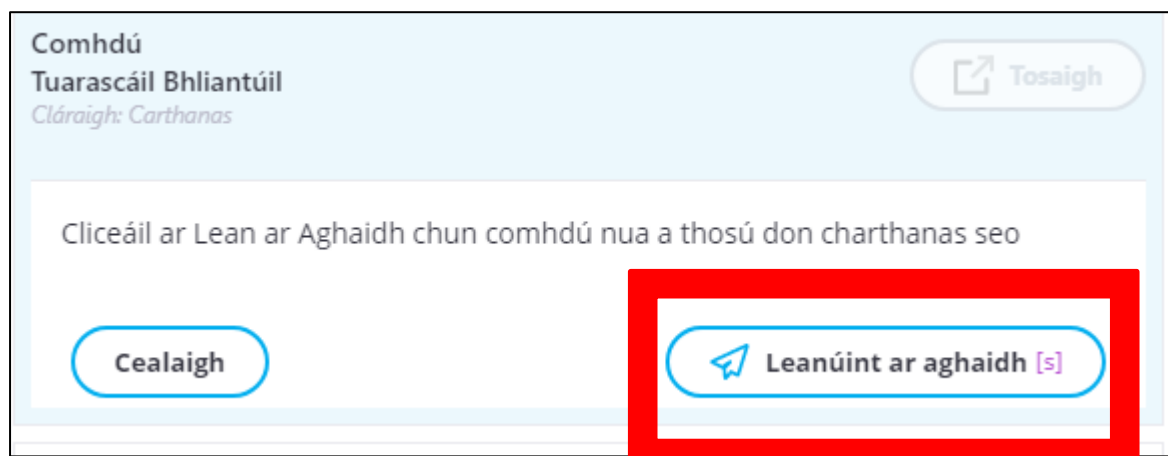
Cliceáil ar ‘Tosaigh’ in aice le ‘Tuarascáil Bhliantúil’ sa liosta atá le feiceáil ar an taobh deas den scáileán – is féidir go mbeidh ort scrollú síos chun an rogha a fheiceáil

(Más tusa an comhdaitheoir do níos mó ná carthanas amháin, seiceáil ainm an charthanais ag barr an liosta sula rachaidh tú ar aghaidh chun a chinntiú go bhfuil tú ag comhdú don charthanas ceart.)

The screenshot shows a user interface for 'Carthanacht Nua' (New Charity) with a sub-header 'Carthanacht atá ann faoi láthair' (Charity currently active). Below this is a search bar containing 'Mandys test 16/07'. A section titled 'Roghnaigh ó na roghanna thíos' (Choose from the options below) contains a list of documents. Each document entry includes a title, a subtitle, and a 'Tosaigh' (Go) button with an external link icon. The document 'Comhdú Tuarascáil Bhliantúil' (Annual Report Document) is highlighted with a red rectangular box.

Comhdú	Tosaigh
Sonraí Teagmhála agus Suíomh na nOibríochtaí a Chothabháil <i>Cláirigh: Carthanas</i>	
Athrú Ainm na Carthanachta <i>Cláirigh: Carthanas</i>	
Coinnigh Iontaobhaithe, Ceangail agus Comhairleoirí Seachtracha <i>Cláirigh: Carthanas</i>	
Cuntas Bainc a Chothabháil <i>Cláirigh: Carthanas</i>	
<b>Comhdú Tuarascáil Bhliantúil</b>	
Athrú Cuspóir <i>Cláirigh: Carthanas</i>	

Cliceáil ansin ar ‘Lean ar Aghaidh’ chun an fhoirm a oscailt (mura bhfuil an cnaipe ‘Lean ar Aghaidh’ le feiceáil ar an scáileán, scrollaigh síos):

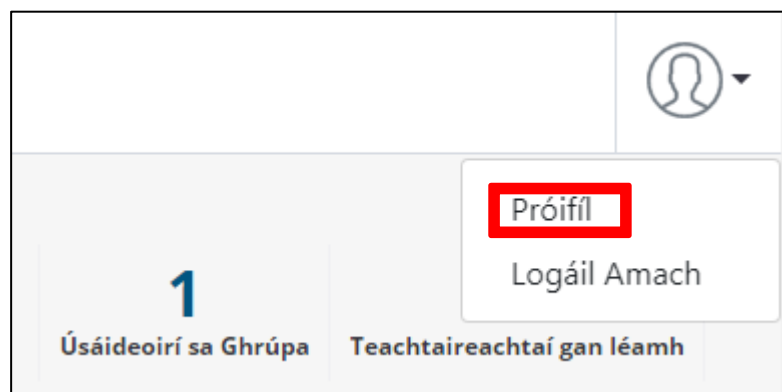


## **Aguisín 2 – An chéad logáil isteach i ‘Mo Chuntas’**

Murar logáil tú isteach i ‘Mo Chuntas’ riamh (i.e., murar logáil tú isteach i do chuntas ar líne ón 27 Iúil 2018 amach), beidh ort na céimeanna seo a leanas a leanúint sula gcomhdóidh tú an tuarascáil bhliantúil:

1. Ar an gcéad dul síos, ceanglaítear ort do phasfhocal a athshocrú tráth na chéad logála isteach - iontráil an t-ainm úsáideora/an seoladh ríomhphoist a d’úsáid tú chun logáil isteach sa seanchóras agus lean na treoracha.

2. A luaithe atá tú logáilte isteach, oscail do phróifíl úsáideora trí chliceáil ar an gcnaipe ‘Próifíl’ sa chúinne ag barr ar dheis den phríomhdheais agus roghnaigh ‘Mo Phróifíl’ ansin.



3. Seiceáil na réimsí seo a leanas faoi na ceannteidil ‘Sonraí Úsáideora’ agus ‘Sonraí Teagmhála’ chun a chinntiú gur iontrálacha bailí iad. Is féidir leat na sonraí a leasú, más gá:

- Ainm Logála Isteach
- Céadainm
- Sloinne
- Teanga
- Ríomhphost
- Uimhir Fóin

Is féidir leat do phasfhocal a athrú anseo freisin, más mian leat déanamh amhlaidh.

Clliceáil anois ar ‘Sábháil’.

4. Clliceáil ar ‘Deais’ ar an roghchlár feadh thaobh na láimhe clé de do scáileán chun filleadh ar ais ar an bpríomhdheais.

## User Guide – Annual Report

All registered charitable organisations are legally required to submit an annual report. The deadline for submission of annual reports is 10 months after the financial year-end date (e.g. if a charity's financial year end date is 31 December, the annual report is due by 31 October of the following year).

You must be logged in to MyAccount to access your annual report. Details on how to log in and locate the Annual Report form are available in [Appendix 1](#). (If this is the first time you have logged into MyAccount see [Appendix 2](#) for information on how to update your profile.)

**If a charity has changed its financial period, it is important that that change is notified to the Charities Regulator via the charity's online MyAccount portal. This will ensure that the correct deadline for submitting an Annual Report is applied to that charity.**

In the form there are five tabs to complete: Charities Governance, Activities, Financial, Documents and Declaration.



The screenshot shows a form for an annual report. At the top, it says 'Annual Report for Period 01/08/2017 to 31/07/2018' and 'Due 31/05/2018'. A question asks 'What activities were carried out by your charity during the reporting period in furtherance of your charitable objectives?' with a red asterisk. Below the question is a text input field with an information icon (i) and an eye icon. A callout box points to the red asterisk, stating: 'Fields marked with a red asterisk are mandatory and must be completed.' Another callout box points to the information icon, stating: 'This symbol indicates that there is further information available if you hold your mouse over it.' A third callout box points to the eye icon, stating: 'The 'eye' symbol indicates that the information entered in a particular field will appear on the public Register.' Below the input field is a 'Click and type here' button.

There is no automatic save, so click on [save draft] regularly as you work through the form.

## 2. Charities Governance

In this tab you are required to provide information about your charity's compliance with the Charities Governance Code. Please note that you are reporting on the compliance status as at the date you submit your annual report, not for the financial year.

Please visit our website, <https://www.charitiesregulator.ie/en/information-for-charities/charities-governance-code> for more information about the Charities Governance Code.

# Annual Report

Charities Governance [0]

Activities [1]

Financial [2]

## Compliance with the Charities Governance Code

This section requires you to provide details of your organisation's compliance with the Core and Additional Standards of the Charities Governance Code at the time of submission of this Annual Report.

All registered charities should meet the six principles of governance and the core standards. The additional standards form part of the six principles and are in addition to the core standards and apply to [complex charities](#).

Has your organisation determined that: \*

- it does not need to meet the Additional Standards of the Charities Governance Code
- it does need to meet the Additional Standards of the Charities Governance Code
- it has not yet commenced compliance with the Charities Governance Code
- It prefers not to say whether it is in compliance with the Charities Governance Code

The first question on the tab asks you to confirm if your charity needs to meet the additional standards set out in the Charities Governance Code or indicate if it has not yet commenced compliance.

If you **prefer not to say whether your charity is in compliance with the Charities Governance Code**, you will not be asked any further questions and can move on to the next tab.

If you confirm that your charity **has not yet commenced compliance with the Charities Governance Code**, you will be asked to select a reason from a drop down list to explain why you have not commenced compliance. (If none of the reasons in the drop down list are suitable, please select 'other' and enter a short explanation in the free text box.) If it is the case that

your charity has not yet commenced compliance, the compliance status of the charity will not be displayed on the public Register of Charities.

If you confirm either that your charity **does or does not need to meet the additional standards set out in the Charities Governance Code**, an additional question will appear which asks you to confirm the status of your charity's compliance with the Charities Governance Code.

At this time, our organisation \*

- has complied with all sections of the Charities Governance Code
- has complied with some sections of the Charities Governance Code
- prefers not to say whether it is in compliance with the Charities Governance Code

- d. If you confirm that your charity **has complied with all sections of the Charities Governance Code**, you will not be asked any further questions and can move on to the next tab. The public Register of Charities will display that the charity is in full compliance with the Charities Governance Code.
- e. If you confirm that your charity **has complied with some sections of the Charities Governance Code**, each principle of the Code will be displayed and you must confirm whether your charity is in compliance with it or not. When you confirm that your charity is not in compliance with a principle, all of the standards under that principle will be displayed and you must confirm for each whether your charity has complied with that standard or not, or if the particular standard does not apply to your charity.

You are also required to select a reason from a drop down list to explain why you are not in full compliance with the Code. (If none of the reasons in the drop down list are suitable, please select 'other' and enter a short explanation in the free text box.)

Finally you will be asked whether you would like your charity's compliance status to be displayed on the public Register of Charities. If you select 'yes', the reason for the partial compliance will be displayed on the Register. *(If you have selected 'other' as the reason for the partial compliance, the text you have entered in the free text box will appear on the Register so please take care not to include any confidential or personal information.)*

If you select 'no', the compliance status of the charity will not be displayed on the Register.

- f. If you **prefer not to say whether your charity is in compliance with the Charities Governance Code**, you will not be asked any further questions and can move on to the next tab.

For further information on reporting on compliance with the Charities Governance Code, please see the Information Note [here](#)

Once you have completed the Charities Governance tab, you should move on to the next tab to complete and submit your annual report.

Please note: **Do not** submit a copy of your Charities Governance Code Compliance Record Form with your annual report.

## 2. **Activities**

In this tab you are required to provide information about the activities of your charity during the relevant reporting period.

The name of your charity, and the reporting period dates, will appear at the top of the screen. Please ensure that the information you enter in the annual report is for the relevant financial year as per the reporting period dates. When completing this section of your annual report you must show how your activities during the reporting period directly supported your charity's objectives and how you provided a public benefit.

### **What activities were carried out by your charity during the reporting period?**

Please select the wording from the list provided which best describes the activities carried out during the reporting period. You can select more than one activity from the list.

### **Description of your charity's activities during the reporting period**

Please describe the activities carried out in furtherance of the charitable objectives of your organisation (max approx. 500 words).

### **Who were the direct beneficiary groups during the reporting period?**

Please select one or more beneficiary groups from the list provided.

When selecting beneficiary groups you should be able to demonstrate, if requested, how your activities directly benefited each group selected.

**Does your charity provide a direct service to individuals?**

If you answer 'yes' to this question you will then be asked if you charge a fee for this service. If yes you will be asked to provide details of your fee structure and beneficiary selection process and whether you have any concessions for people who cannot afford the fee.

If you provide a direct service but do not charge a fee, you will be asked for details of your selection process in deciding who will benefit.

**Provide the average number of full time employees you had during the reporting period in Ireland and excluding Northern Ireland**

If you did not employ any staff enter '0'.

An employee who works 52 weeks in the reporting period is 1 full time employee.

**Provide the average number of part time employees you had during the reporting period in Ireland and excluding Northern Ireland**

If you did not employ any staff enter '0'.

A part-time employee is anyone who works less than a comparable full time employee.

**Indicate the number of individuals, excluding charity trustees, who volunteered with your charity during the reporting period.**

Please select one band to indicate how many individuals have volunteered (unpaid) for your organisation during the reporting period in Ireland (excluding Northern Ireland). This includes full and part-time individuals and does not include charity trustees.

### 3. Financial

In this tab you are required to provide details about your charity's total income and total expenditure in the reporting period. You are also required to provide information in relation to your assets and liabilities. Please enter all values in EURO rounded to the nearest EURO.

## Total Income

The total income is based on the figures in the charity's accounts for the financial period you are reporting.

For accounts prepared on an accruals basis<sup>3</sup>, total income is the income from all sources in the accounting period, excluding net investment gains and revaluation gains on retained assets.

For accounts prepared on a receipts and payments basis<sup>4</sup>, total income would normally be the total combined income from all sources in the relevant reporting period excluding the receipt of any loans.

## Sources of your Income

*(Please note that information provided under this heading is now displayed on the public Register of Charities.)*

Please break down your total income to specify how much has come from the listed sources. If you have income from any sources not included in the list you can enter this under “from other sources” and then specify the source(s).

## If you have donation income please specify types

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<sup>3</sup> If a charity is a company (i.e. if it has been incorporated in the Companies Registration Office), it must prepare accruals accounts that comply with the Companies Act 2014. Accruals accounts record the income and expenditure of the charity and the increase or decrease in its assets and liabilities. All income earned and expenses incurred relating to the reporting period to which the accounts relate must be taken into account.

<sup>4</sup> Many smaller non-company charities may choose to prepare receipts and payments accounts rather than accruals accounts. Receipts and Payments accounts are financial statements that consist of a summary of all monies received and paid, via the bank and in cash, by the charity during its financial year, along with a statement of balances at the year end. Currently, there is no prescribed statutory format for receipts and payments accounts in the Republic of Ireland, however there is a general consensus regarding the layout of accounts which can be obtained from professional or accounting advisors.



Please select all options from the list which apply to your charity.

### **Total Expenditure**

The total expenditure is based on the figures in the charity's accounts for the financial period you are reporting.

For accounts prepared on a receipts and payments basis, total expenditure would normally be the total of all payments from all sources excluding the repayment of any loans or the purchase of investments or fixed assets. For example total expenditure may include some or all of the following non-exhaustive list:

- Expenses for fundraising activities;
- Payroll costs and travel expenses;
- Rent, repairs and maintenance costs;
- Insurance;
- Telephone, internet, postage and computer;
- Light and heat;
- Bank interest and charges;
- Governance costs;
- Legal, accounting and professional services;
- Administration expenditure;
- Grants and donations paid out by the charity relating directly to charitable activities; etc.

For accounts prepared on an accruals basis, total expenditure is all expenses incurred in the accounting period, excluding net investment losses and revaluation losses on retained assets not due to impairment.

### **What was your organisation's expenditure on salaries in that year?**

Please enter the amount of money your organisation spent on salaries and wages including PRSI, pension payments, etc. in the specified period.

**In order to assist the filer, a Total Income figure, a Total Expenditure figure, and a Surplus/(Deficit) figure for the period will be populated automatically when the basic financial figures as set out above are entered on the Form. This provides a simple visual check for the filer that the figures that have been entered on the Annual Report Form match the financial statements of the charity ensuring that figures are accurately reported.**

### **Assets and Liabilities**

Cash at Bank and in Hand 


€

Other Assets 

€

Total Assets 

€0.00

Total Liabilities 

€

Net Assets/(Liabilities) 

€0.00

An asset is an item of property owned by the charity, regarded as having value and being available to the charity. Assets include, but are not limited to, cash, bank accounts, debtors, land, property and equipment. This figure should agree with the total value of assets as stated in your financial statements.

Liabilities include, but are not limited to, loans, overdrafts, creditors and bank overdrafts. This figure should agree with the total value of liabilities as stated in your financial statements.

This information will be readily available from the financial statements prepared by the charity.

**A Total Assets figure and Net Assets/(Liabilities) figure for the period will be populated automatically. The calculation of these figures on an automatic basis provides a simple visual check for the filer that the figures that have been entered on the Annual Report match the financial statements of the charity ensuring that figures are accurately reported.**

## Audit details

Charities that are companies must have their accounts audited unless the company is entitled to an audit exemption in accordance with section 352 of the Companies Act 2014.

An audit may be needed for other reasons including:

- a requirement under the charity's governing document for an audit;
- a requirement under another statutory or regulatory regime;
- a requirement placed on the charity by a funder or lender;
- a requirement placed on the charity by the Revenue Commissioners, i.e. charities which have been granted a charitable tax exemption must keep audited accounts if their annual income exceeds €100,000.

You are required to provide information on any audit opinion relating to the charity's financial statements, where applicable, by selecting from the following options:

- Have the financial statements been audited? – Select 'Yes' or 'No'  
If Yes, then select one of the following:
  - The audit report was unmodified (i.e. a clean audit report)
  - The audit report contained an emphasis of matter
  - The audit report contained a qualified opinion
  - The audit report contained an adverse opinion
  - The audit report contained a disclaimer of opinion

## **International transfer of funds**

You are required to provide the following information:

- The total income received by the charity from outside the State during the financial period to which the annual report relates – provide figure.
- A listing of countries from which income was received (selected from a drop down list).
- Total funds spent or transferred outside the State by the charity during the financial period to which the annual report relates – provide figure.
- A listing of countries to which funds were transferred (selected from a drop down list).
- The methods used to transfer funds outside the State, if relevant e.g. bank based in the State, An Post, online, cash etc.

#### 4. Documents

Documents for upload must be in PDF format and less than 10mbs in size. Please note that annual reports will be made available to the public on the Register of Charities (with the exception of annual reports submitted by private charitable trusts). If your charity is incorporated (a company registered with the CRO) the annual accounts submitted to the CRO will also be published on the Register of Charities.


Please note: **Do not** submit a copy of the Charities Governance Code Compliance Record Form with your annual report.

#### 5. Declaration


This section allows you to review and certify the information you have provided.

The information in the annual report must be approved by the charity trustees before it is submitted. If you are authorised to submit the annual report on behalf of the charity trustees, you can do this by saving and printing a copy of the draft annual report for approval.

If you are satisfied that it is correct, and it has been approved by the trustees for submission, you should submit your changes. The privacy terms and Statement of Information Practices should be read and accepted. Once you are satisfied with this you can click on

 **Preview**

to download a PDF of your information. Then click on

 **Submit**

to submit the report to the Charities Regulator.

## Appendix 1 – How to log in and locate the Annual Report Form

To log in to MyAccount, click on the link

<https://portal.charitiesregulator.ie/login/> then enter your login (user) name and password and click 'Login'.

Once logged in, the charity details should appear in the 'My Charities' section at the bottom of the dashboard:

The screenshot shows the MyAccount dashboard for a user named 'Test User'. The dashboard includes a navigation menu on the left, a main content area with a welcome message and an 'Overview' section, and an 'Events' section on the right. The 'My Charities' section is highlighted with a red box and a red arrow pointing to it.

**Submission Filings**

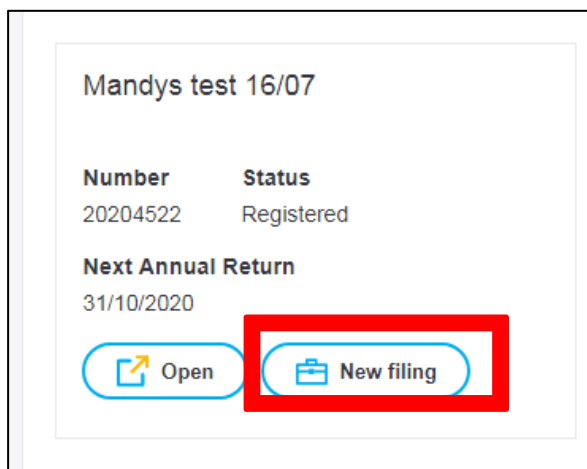
Status	Count
Draft	5
Pending Signature	0
Submitted	1
Returned	0
Rejected	0
Registered	22
Cancelled/Withdrawn	0
<b>Total</b>	<b>28</b>

**Events** (5)

- Submission Received - Message Received (03/10/2019) [Open]
- SR13156 Charitable Bequest: In-progress Submission (03/10/2019) [Download]
- Schools Annual Report - Submission Registered - Message Received (05/09/2019) [Open]
- Schools Annual Report - Submission Received - Message Received (05/09/2019) [Open]
- SR13069 Annual Report for Schools: Lucan Ed... Registered Submission (05/09/2019) [Download]

**My Charities**

Click on 'New Filing' under the relevant charity (you may have more than one



charity)

Then click on start beside 'Annual Report' in the list which appears at the right of the screen – you may need to scroll down to see the option

(If you are the filer for more than one charity please check the name of the charity at the top of the list before proceeding to ensure to ensure that you are filing for the correct charity.)










New Charity Existing Charity

Mandys test 16/07 ✕

Select from the options below

Type to filter...

Filing Maintain Contact and Location of Operations Details <i>Register: Charity</i>	 Start
Filing Change of Charity Name <i>Register: Charity</i>	 Start
Filing Maintain Trustees, Connections and External Advisors <i>Register: Charity</i>	 Start
Filing Maintain Bank Account <i>Register: Charity</i>	 Start
Filing Annual Report <i>Register: Charity</i>	 Start
Filing Change Purpose <i>Register: Charity</i>	 Start
Filing	 Start

Then click on continue to open the form (if the Continue button is not visible, scroll down):

**Filing**  
**Annual Report**  
*Register: Charity*

Click Continue to start a new filing for this charity

[Cancel](#)

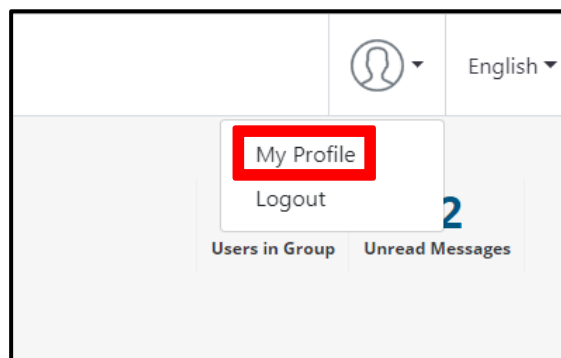
[Continue \[s\]](#)

## Appendix 2 – First time log in to MyAccount

If you have never logged into MyAccount (i.e. if you have not logged in to your online account since 27 July 2018) you will need to follow these steps before filing the annual report:

1. Firstly, you are required to reset your password on your first login - enter the username/email address which you used for logging into the old system and follow the instructions.

2. Once logged in, open your user profile by clicking on the Profile button at the top right-hand corner of the main Dashboard and then select 'My Profile'.



3. Check the following fields under 'User Details' and 'Contact Details' to make sure there are valid entries, you can amend the details if necessary:

- Login Name
- First Name
- Last Name
- Language
- Email
- Phone Number

You can also change your password here if you wish.

Now click 'save'.

4. Click on 'Dashboard' on the menu running down the left-hand-side of your screen to return to the main dashboard.