Legal duties of charity trustees

Comply with your charity's governing document

Manage your charity's resources responsibly

Act with reasonable skill and care

Be accountable and comply with the law

Act in the best interests of your charity

Ensure your charity is carrying out its charitable purposes for the public benefit

Legal Disclaimer
This document is issued by the Charities Regulator under section 14(1)(i) of the Charities Act 2009, to encourage and facilitate the better administration and management of charitable organisations. It is published as part of a suite of guidance, intended to provide support to charity trustees to meet their legal duties, by putting in place systems, processes and policies which ensure charities are managed in an effective, efficient, accountable and transparent way.

This document is a template only, it does not, nor is it intended to be, a definitive statement of the law and it does not constitute legal advice. Charity trustees are recommended to consult their governing document or to obtain their own independent legal advice where necessary. The Charities Regulator accepts no responsibility or liability for any errors, inaccuracies or omissions in this document.
Ensure your charity is carrying out its charitable purposes for the public benefit

Comply with your charity’s Governing Document

Be accountable and comply with the law

Manage your charity’s resources responsibly

Act in the best interests of your charity

Act with reasonable skill and care

By assessing whether:

- all activities advance a charitable purpose only.
- the charitable purpose is benefitting the public or a section of the public in Ireland or elsewhere.
- any personal benefit is necessary, reasonable and ancillary.
- the charity is making a positive difference.

By reading and understanding:

- your charity’s governing document.
- your charity’s main object and the public benefit it provides.
- the extent of your powers arising from the governing document.*
- being aware of and complying with the reporting requirements that apply to your charity.

Regardless of size or income, by:

- keeping all of your charity details up to date with the Charities Regulator.
- being aware of and complying with all other laws that apply to your charity.
- being transparent with stakeholders.
- planning your charity’s budget, agreeing the short, medium and long-term financial needs.

By:

- embodying the values of your charity and being impartial when carrying out your duties.
- developing and implementing a plan to ensure the continuance and growth of your charity.
- identifying and managing risks.
- identifying and managing conflicts of interest.

By:

- working with other charity trustees to reach required decisions to further your charity’s purpose.
- developing and implementing appropriate policies.
- ensuring appropriate financial controls and procedures are in place.
- ensuring all staff and volunteers understand their role and responsibilities.

By:

- bringing your experience and skills to the role of charity trustee.
- being informed, attending and contributing at regular meetings of charity trustees.
- making balanced decisions and formerly recording those decisions.
- seeking specialist advice when necessary, preferably before an issue arises.
- reviewing the performance of the board of charity trustees.

*You should notify the Charities Regulator if you wish to amend your charity’s governing document.