



An Rialálaí  
Carthanas  

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Charities  
Regulator

# General note on ‘other’ Legal and Regulatory requirements

### **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 not, nor is it intended to be, a definitive statement of the law and it does not constitute legal advice. This document is not a substitute for professional advice from an appropriately qualified source. The Charities Regulator recommends that charity trustees consult their governing document or 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.

# General note on 'other' Legal and Regulatory requirements

## Introduction

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All charities must adhere to the legal and regulatory requirements that apply to the work that they do. There is a responsibility on charity trustees to find out what laws and regulatory requirements apply to their charity and to ensure that the charity complies with them.

The Charities Regulator has a general interest in promoting compliance by charity trustees with their duties in the control and management of charities arising from section 14(1)(b) of the Charities Act 2009. This document addresses certain legal and regulatory requirements which are not directly regulated by the Charities Regulator. This document is an information tool only and should not be regarded as a legal interpretation of referenced laws. This document is not a substitute for professional advice. It does not contain an exhaustive list of applicable legislation and charity trustees need to understand all laws and regulatory requirements applicable to their charity. If the laws applicable to a charity change, or new legislation and regulatory requirements come into force, charities may need to act to make changes in their organisation and its practices.

## Legislation and Regulation

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### ■ Health and Safety legislation

Charity trustees need to be satisfied that their charity complies with Health and Safety legislation. Charity trustees have a general duty to ensure a healthy and safe environment for employees and volunteers as well as the health and safety of those who may be affected by what the charity does. This may include beneficiaries, service users and the general public. You can find more information at the following link: [Health and Safety Authority](#).

### ■ Food Safety

If a charity prepares or serves food as part of its activities, charity trustees will need to comply with food safety regulations at all times to ensure that the food that the charity serves is safe. You can find more information at the following link: [Food Safety Authority of Ireland](#).

### ■ **Children and Vulnerable Persons Legislation**

For charities working with children and vulnerable people, there are a number of pieces of legislation that charity trustees may need to consider, including:

- the Children First Act 2015;
- the National Vetting Bureau (Children and Vulnerable Persons) Acts 2012 to 2016; and
- the Criminal Justice (Withholding of Information on Offences against Children and Vulnerable Persons) Act 2012.

As charity trustees, you should think about the nature of your work, and who interacts with your organisation. Charity trustees may also need to consider if volunteers/employees need to be vetted by An Garda Síochána. You can find more information at the following link: [Children First](#) and [National Vetting Bureau](#).

### ■ **Equality Law**

Charity trustees need to ensure that they do not discriminate against people who interact with their charity. This includes service users and volunteers/employees. There are nine grounds of discrimination as follows:

- Gender;
- Civil status;
- Family status;
- Sexual orientation;
- Religion;
- Age;
- Disability;
- Race;
- Membership of the Traveller Community.

You can find more information at the following link: [Irish Human Rights and Equality Commission](#) and [Workplace Relations Commission](#).

### ■ **Protected Disclosures Act 2014**

The Protected Disclosures Act 2014 was introduced to give protection to workers who raise concerns about possible wrongdoing in the workplace. The Act is sometimes referred to as whistle-blower legislation. You can find more information at the following link: [Workplace Relations Commission](#).

### ■ **Data Protection**

Charity trustees need to be aware of their obligations under data protection law and in particular the General Data Protection Regulation (GDPR). This involves establishing what personal data is held by the charity and why. It may be necessary to review how personal data is obtained, stored and removed. You can find more information at the following link: [Data Protection Commission](#).

### ■ **Regulation of Lobbying Act 2015**

If a charity is involved in communicating with designated public officials e.g. TDs and Senators, on issues of concern to the charity or its service-users, charity trustees may need to register on [www.lobbying.ie](http://www.lobbying.ie). This website includes a test to see if you are lobbying and need to register.

### ■ **Revenue Commissioners**

If a charity is registered with the Charities Regulator, the charity can apply for a Charitable Tax Exemption and claim certain tax reliefs and/or benefits.

If a charity employs staff, the charity will have to pay Income Tax under the PAYE system. You can find more information at the following link: [Revenue Commissioners](#).

### ■ **Employment Law**

If a charity employs staff, it must comply with employment law including laws relating to the provision of access to a PRSA (Personal Retirement Savings Account). It is important to abide by all obligations in relation to employees. For practical information, sample documents and templates, see [www.employerresources.ie](http://www.employerresources.ie), [Workplace Relations Commission](#) and [Pensions Authority](#).

### ■ **Companies Act 2014**

If a charity is a company, such as a Company Limited by Guarantee (CLG), charity trustees must comply with the Companies Act 2014. This includes legal responsibilities of the Directors and the Company Secretary. You can find more information at the following link: [Office of the Director of Corporate Enforcement](#).

## ■ **Central Register Of Beneficial Ownership Of Companies And Industrial & Provident Societies**

In March 2019, the Minister for Finance signed into law Statutory Instrument No 110 of 2019 to establish a Central Register of Beneficial Ownership of Companies and Industrial and Provident Societies (the RBO). The Registrar of Companies has been appointed as the Registrar of Beneficial Ownership of Companies and Industrial and Provident Societies with effect from 29 July 2019.

The RBO is the central repository of statutory information required to be held by relevant entities in respect of the natural persons who are their beneficial owners/controllers, including details of the beneficial interests held by them.

Relevant entities are:

- companies formed and registered under the Companies Act 2014 or an existing company within the meaning of that Act, and
- industrial and provident societies registered under the Industrial and Provident Societies Acts 1893 to 2018.

Filing of beneficial ownership data can be made on-line through a portal on the RBO website. You can find more information at the following link: <https://rbo.gov.ie/>

## ■ **Freedom of Information Act 2014**

While the Freedom of Information Act applies to public bodies, it is important to remember that in certain circumstances statutory grant making bodies are subject to freedom of information requests which may include details relating to your charity. You can find more information at the following link: [Freedom of Information](#).

## ■ **Grants and Contracts**

It is important to check the terms and conditions of grants and/or contracts. These may be legally binding. Decide who is entitled to sign grant agreements and contracts and make sure you comply with all their terms and conditions.

## Policies

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Charity trustees may need to develop policies related to compliance with applicable legislation and regulatory requirements. It is important to ensure that the relevant people in the charity understand what the policies are about and how to implement them. If charity trustees are unsure about what policies to put in place, it is worth checking with similar organisations. While sample policies and templates can be helpful, it is important to ensure that your policies are suitable for your charity's specific needs. You should also cross-reference your policies to ensure they are not at odds with each other. Policies should be reviewed and updated periodically, particularly in light of changes to or the introduction of new legislation or regulatory requirements applicable to your charity.

## Other Relevant Documents

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This document should be read in conjunction with our guidance documents on **'Legal Duties of Charity Trustees'**, **'Due Diligence for Prospective Charity Trustees'**, **'Risk Management for charities'** and **'Risk Register Template'**, 'Guidance on Anti-Money Laundering and Counter-Terrorist Financing for Charities', Safeguarding Guidance for Organisations working with Children and Vulnerable People.'