



An Rialálaí  
Carthanas  
Charities  
Regulator

## Compliance Report 2018



**This report is issued by the Charities Regulator pursuant to its functions under section 14 of the Charities Act 2009, which include promoting compliance by charity trustees with their duties in the control and management of charitable organisations and ensuring and monitoring compliance by charitable organisations with the Act.**

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# CEO Foreword

**This is the Charities Regulator's second compliance report and covers our compliance activities during 2018.**

Monitoring and promoting compliance with the Charities Act 2009, carrying out inquiries and investigations where appropriate and taking enforcement action where necessary are key functions of the Charities Regulator. During 2018, compliance activities included the publication of two further inspectors' reports, the imposition of intermediate sanctions in one case and numerous statutory requirements and directions requiring the provision of information and the production of documents and records for inspection.

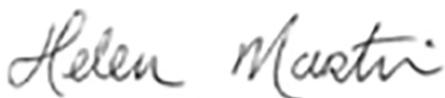
The number of concerns related to suspected breaches of the Charities Act 2009, which were raised with the Charities Regulator has continued to increase, with the number of concerns raised in 2018 increasing by 29% when compared with the previous year.

Use of our online concern form, which was introduced in 2017, increased by over 50% in 2018. Concerns raised by members of the public continue to play an invaluable role in informing our compliance activities and I wish to thank all those who have taken the time to contact the Charities Regulator and raise their concerns with us. By raising concerns with the Charities Regulator, you provide us with an opportunity to work with charities and others to address any issues identified.

The areas of financial control and governance of charities continue to be significant themes in terms of the concerns raised with us about charities. The launch of the Charities Governance Code in November 2018 was therefore an important milestone for the regulation of charities in Ireland and I am heartened by the extent to which registered charities have embraced the Code to date.

In line with our function to encourage the better administration and management of charities through the provision of information and advice, the suite of guidance documents available to charity trustees in 2018 was expanded to include guidance on subjects including conflicts of interest and the promotion of political causes. We continue to view such guidance materials as an important tool to assist charity trustees to increase overall standards of administration and management in their charities. We will continue to monitor developments in the sector with a view to adding to and revising guidance where appropriate. There is no doubt that the issues identified in this report also provide key points of learning for charity trustees.

I am confident that the introduction of our new digital platform, which since July 2019 includes a new compliance case management system, has the potential to greatly enhance our compliance capabilities and overall effectiveness over the coming years. This in turn will enable us to contribute to an environment that supports the development of well-governed charities thereby enhancing public trust and confidence in the sector.



**Helen Martin**  
Chief Executive



# Executive summary

**In 2018, 686 individual concerns were raised with the Charities Regulator in respect of 423 organisations – a 29% increase on the number of concerns received during the previous year.**

It is worth noting that the majority of organisations which were the subject of concerns were not registered charities (56%).

During 2018, a total of 722 concerns were closed. This figure represents an increase of 57% on the overall number of concerns that were closed in 2017, which was 461.

The Charities Regulator appointed inspectors to carry out a statutory investigation into a charitable organisation. It also imposed intermediate sanctions on another charity.

An analysis of concerns raised with the Charities Regulator between 2017 and 2018 shows an increase in Governance issues by 6% and a decrease in Financial Control and Transparency issues by 8% from the previous year. The main categories of concerns in 2018 related to Governance issues (32%) and Legitimacy of Charity (30%).

The Charities Regulator received 14 reports under section 59 of the Charities Act 2009, which requires charity trustees and other relevant persons to report when information comes into their possession that causes them to form the opinion that there are reasonable grounds for believing that an offence under the Criminal Justice (Theft and Fraud Offences) Act 2001 has been, or is being, committed.

Common issues identified in 2017 continued throughout 2018. Examples of these recurring issues are trustees' duties and responsibilities, managing conflicts of interest and unregistered charitable organisations.

In 2018, the Compliance Unit published guidance documents to the public in relation to "Guidance on Charities and the Promotion of Political Causes" and "Managing Conflicts of Interest".

On the 7th November 2018, the Charities Regulator launched the Charities Governance Code. This code is for the persons (i.e. charity trustees) who are legally responsible for managing and controlling charities. The code sets out the minimum standards charity trustees should ensure their charity meets.

In December 2018, a thematic report was published regarding a review of Registered Charities and their compliance rates with Annual Reporting Requirements 2017, in accordance with the provisions of section 14 of the Charities Act 2009.

## 2

## Background to the Charities Regulator

**The Charities Regulatory Authority or ‘Charities Regulator’ is a statutory organisation, set up in October 2014, to regulate and protect charities.**

The Charities Regulator has a number of statutory functions, such as setting up and maintaining the Register of Charities, ensuring that charities comply with their legal obligations, investigating the affairs of charities and where appropriate issuing guidance to charities and charity trustees.

Charities are independent organisations run by charity trustees. They play a vital role in our society and provide public benefit in diverse ways to communities in Ireland and across the world.

Alleged breaches of the Charities Act 2009 (referred to as “concerns” in this report) may come to the Charities Regulator’s attention in a number of different ways, for example, through the Charities Regulator’s online concerns form which can be completed by members of the public, through media reports, through monitoring or other work carried out by the Charities Regulator.

As part its compliance and enforcement function, the Charities Regulator may open an inquiry case into any concern relating to a registered charity or any other organisation to determine whether or not there has been a breach of the Charities Act 2009.



## 3

# Common issues identified

During the course of managing concerns raised about charities and organisations throughout 2018, the Charities Regulator recognized that the common issues identified in 2017 continued throughout 2018.

The recurring themes listed in the 2017 report are stated in the table below, along with the updated guidance that is available to download from our website.

**Table 1 - Common Issues identified**

Theme	Common issues identified	Guidance and Support available
<b>Trustee duties and responsibilities</b>	<ul style="list-style-type: none"> <li>▶ Charity trustees not aware of their legal duties and responsibilities;</li> <li>▶ Charity trustees lack knowledge of the requirements and conditions in their charity's governing document;</li> <li>▶ Charity trustees not holding meetings or trustees not attending meetings;</li> <li>▶ Charity trustees making decisions without documenting those decisions in formal Board minutes;</li> <li>▶ Charity trustees making significant decisions without seeking out specialist advice;</li> <li>▶ Charity trustees allowing one or a group of trustees control the charity;</li> <li>▶ Charity trustees not aware of their legal obligations to the Charities Regulator around:               <ul style="list-style-type: none"> <li>- Making an annual return;</li> <li>- Keeping their details up to date on the public Register of Charities;</li> <li>- Disclosing suspected offences under the Criminal Justice (Theft and Fraud Offences) Act, 2001;</li> </ul> </li> </ul>	'Guidance for Charity Trustees' <sup>1</sup>

1 Guidance for Charities Trustees - available at: [www.charitiesregulator.ie/media/1078/guidance-for-charity-trustees-july-2017.pdf](http://www.charitiesregulator.ie/media/1078/guidance-for-charity-trustees-july-2017.pdf)

Theme	Common issues identified	Guidance and Support available
<b>Managing conflicts of interest</b>	<ul style="list-style-type: none"> <li>▶ Charities having too many connected persons as charity trustees;</li> <li>▶ Charities having no conflict of interest policy in place;</li> <li>▶ Charities not having a 'conflict of interest' standing agenda item;</li> <li>▶ Where a conflict exists, the conflicted charity trustees not being removed from the decision-making process;</li> <li>▶ Charities not recording how they managed conflicts that were identified.</li> </ul>	'Managing Conflicts of Interest' guidance' <sup>2</sup>
<b>Internal financial controls</b>	<ul style="list-style-type: none"> <li>▶ A lack of documented financial policies and procedures in place;</li> <li>▶ No segregation of duties;</li> <li>▶ Cash not being counted in the presence of two people;</li> <li>▶ Receipts/acknowledgments not being issued for donations received;</li> <li>▶ Reconciliations not being performed;</li> <li>▶ Restricted and unrestricted income not being adequately identified and recorded;</li> <li>▶ No contracts of employment in place;</li> <li>▶ Lack of supporting documents to validate expense claims;</li> <li>▶ Credit card expenditure not supported by receipts;</li> <li>▶ Charity trustees not being provided with regular financial reports detailing the financial performance and position of the charity;</li> <li>▶ No fixed asset register in place.</li> </ul>	'Internal Financial Control Guidelines for Charities' <sup>3</sup>
<b>Transparency</b>	<ul style="list-style-type: none"> <li>▶ Charities submitting abridged accounts;</li> <li>▶ Charities not clearly communicating how they are using charitable funds and the impact of those funds;</li> <li>▶ Charities not publishing key finance and governance information;</li> </ul>	SORP (Statement of Recommended Practice) <sup>4</sup>

2 Managing Conflicts of Interest guidance is available at: [www.charitiesregulator.ie/media/1417/managing-conflicts-of-interest-may-2018.pdf](http://www.charitiesregulator.ie/media/1417/managing-conflicts-of-interest-may-2018.pdf)

3 Internal Financial Control Guidelines for Charities' - available at: [www.charitiesregulator.ie/media/1081/financial-controls-guidelines-june-2017.pdf](http://www.charitiesregulator.ie/media/1081/financial-controls-guidelines-june-2017.pdf)

4 SORP (Statement of Recommended Practice) – available at: [www.charitycorp.org/](http://www.charitycorp.org/)

Theme	Common issues identified	Guidance and Support available
<b>Fundraising</b>	<ul style="list-style-type: none"> <li>▶ Charities not obtaining and/or displaying a valid collection permit;</li> <li>▶ Charity collectors not displaying charity information and authorisations;</li> <li>▶ Charities not using sealed boxes for cash collections;</li> <li>▶ Charities not describing the purpose of the fundraising;</li> <li>▶ Charities using third party fundraising agents without a written contract in place;</li> </ul>	'Guidelines for Charitable Organisations on Fundraising from the Public' <sup>5</sup>
<b>Unregistered charitable organisations</b>	<ul style="list-style-type: none"> <li>▶ Charitable organisations not applying to the Charities Regulator to be included in the Register of Charities;</li> <li>▶ An organisation (other than a registered charity) describing or promoting itself as a charity</li> </ul>	'What is a Charity?' Guidance' <sup>6</sup>

5 'Guidelines for Charitable Organisations on Fundraising from the Public'- available at: [www.charitiesregulator.ie/media/1083/guidance-for-fundraising-english.pdf](http://www.charitiesregulator.ie/media/1083/guidance-for-fundraising-english.pdf)

6 'What is a Charity?' guidance - available at: [www.charitiesregulator.ie/media/1544/what-is-a-charity-rev-001.pdf](http://www.charitiesregulator.ie/media/1544/what-is-a-charity-rev-001.pdf)

## 4

# Compliance and Enforcement developments in 2018

**There were a number of key developments in the Charities Regulator's Compliance Unit during the year which included:**

In 2017, there had been a greater focus by the Charities Regulator on developing our processes and procedures, which then facilitated the increased level of casework in 2018. The increased casework is evidenced by the increase in the number of concerns closed during the year. In 2018, 379 concern forms were completed and submitted to the Charities Regulator, an increase of 54% on the number of concern forms received in 2017 (246).

The Compliance Unit assisted in the development and publication of the Charities Governance Code on 7 November 2018. This code explains the minimum standards a charity trustee should meet to effectively manage and control their charity. The Compliance Unit assisted in the development of the Charities Governance Code Toolkit which consists of a suite of guidance notes and templates in order to assist and provide practical support to charity trustees.

During 2018, a significant amount of work was carried out on the development of a case management system, which has since been integrated into the IT Platform along with the Register of Charities. The new case management system is expected to create future efficiencies in how the Charities Regulator processes, and reports on cases. The new system is expected to facilitate on-demand reporting and analysis, allowing the Regulator to produce figures on compliance related matters with increased accuracy and efficiency in future.

In line with the Charities Regulator's commitment in its strategy statement to invest in staff training, staff in the Compliance Unit attended a number of training courses during 2018.

# 5 Statutory actions

The number of statutory actions taken by the Charities Regulator in 2018 is set out in Table 2 below. It should be noted that concerns raised with the Charities Regulator are initially dealt with by the Compliance Unit on an administrative basis as non-statutory inquiries. If information is required from a charity or other organisation for the purposes of processing a concern, the Compliance Unit will generally request the information on a voluntary basis, before a statutory instruction to provide the information is considered.

**Table 2 - Statutory Actions taken by the Charities Regulator in 2018**

Section of the Charities Act 2009	No.
Section 53 - Requirement to provide information*	44
Section 64 - Appointment of inspectors re investigation	1
Section 68 - Requirement to produce books, documents or other records	4
Section 73 - Imposition of intermediate sanctions	1

*\*the high number of Section 53 requests in 2018 arose from an exercise carried out to verify the accuracy of trustee details on the register.*

It should be noted that statutory actions may also be taken by inspectors appointed by the Charities Regulator e.g. under section 65 which deals with the requirement to produce books, documents and other records, to attend before or to give assistance to an inspector. These actions are not reflected in figures relating to statutory actions taken by the Charities Regulator.

## 6

## Notifications under section 59 of the Charities Act 2009

Section 59 of the Charities Act 2009 requires charity trustees, and other relevant persons, to report to the Charities Regulator where information comes into their possession that causes them to form the opinion that there are reasonable grounds for believing that an offence under the Criminal Justice (Theft and Fraud Offences) Act 2001 has been, or is being, committed.

During 2018, 14 reports were made to the Charities Regulator pursuant to section 59 of the Charities Act 2009.





# Thematic reports

## **In December 2018, the Charities Regulator published its 'Review of Registered Charities' Compliance Rates with Annual Reporting Requirements 2017<sup>7</sup>.**

The main finding of the review was that that 98% of registered charities submitted their annual report for 2017 (54% filed on time, 28% filed within three months of the filing deadline and the remainder filed more than three months late). The total number of annual reports outstanding for 2017 stood at 95. This represents 2% of the total number of annual reports due in that period.

While the Charities Regulator welcomed the high level (98%) of registered charities that completed the registration process and submitted an annual report to the Charities Regulator, it would like to remind charity trustees that under section 52(1) of the Act, charities are required to submit their annual reports to the Regulator not later than 10 months after the end of the charities' financial year end.

Failure to submit an annual report when it is due is an offence under section 52(8) of the Charities Act 2009. A key function of the Charities Regulator is to monitor compliance with the Act and it will take appropriate action to ensure that the requirements of the Act are observed. The Charities Regulator will continue to engage with charities with a view to ensuring that the numbers of charities filing their annual reports on time increases.

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7 The report is available from: [www.charitiesregulator.ie/media/1631/annual-reporting-compliance-review-2017.pdf](http://www.charitiesregulator.ie/media/1631/annual-reporting-compliance-review-2017.pdf)



# Concerns Analysis 2018

## 8.1 Introduction to Concerns Analysis

To facilitate the processing of concerns and to reflect how concerns are raised with the Charities Regulator, concerns are recorded and reported on primarily in two ways:

1. By individual concern raised  
Concerns raised with the Charities Regulator are assessed, processed and recorded on the basis of the issues raised in the concern.
2. By the organisation in respect of which a concern was raised  
Individual concerns raised about an organisation are considered in the context of any other concerns raised about the same organisation.

### Source of concerns

Concerns are raised with the Charities Regulator through a variety of sources, both external and internal, and include the following:

- ▶ members of the public (including charity trustees, volunteers and employees)
- ▶ other government bodies/regulators, and
- ▶ through proactive monitoring by the Charities Regulator.

### Multiple issues in a single concern raised

A concern raised may include a number of issues in respect of a single organisation. As the different issues raised may fall into different categories, the number of categories of issues raised and recorded will be higher than the number of concerns raised.

For example, a single concern could raise issues about an organisation's financial controls as well as issues about inappropriate political campaigning. In this instance, the concern would be recorded as a concern received and the two individual issues will be recorded under two separate categories of issue.

### Concerns about multiple organisations

A single piece of correspondence received from a member of the public may raise issues about a number of different organisations. In this instance, the single piece of correspondence will be recorded as a concern raised about each of the organisations referred to in the correspondence. For example, a concernee could raise a concern about similar policies being adopted by a specified group of charities with the same charitable purpose carrying out similar charitable activities e.g. charities focused on relieving poverty or economic hardship by providing services for those who are homeless.

## 8.2 Concerns Raised

The number of concerns raised with the Charities Regulator has increased year-on-year since its establishment on 16 October 2014. From establishment to the end of December 2018, **1,766** individual concerns were raised in respect of **888** organisations.

In 2018, 686 individual concerns were raised with the Charities Regulator in respect of 423 organisations. This figure relating to the number of individual concerns raised represents an increase of 29% on the number of concerns raised in the previous year 2017, when 532 concerns were raised.

**Table 3 - Concerns raised from 16 October 2014 to end 2018**



**Note:** Following the identification of errors in how the concerns were originally recorded, the figures for concerns raised in 2016 and 2017 have been revised from previously published figures.

The average number of concerns raised per month during 2018 was 57, with the highest number of individual concerns raised in any one month being 83 concerns, which were raised in May 2018. This contrasts with June when the lowest number of concerns were raised, which was 33.

The higher number of concerns raised in May can be attributed in part to concerns received in respect of political campaigning for the referendum to repeal the Eighth amendment to the Constitution. The overall increase in concerns raised in 2018 can be attributed in part to the significant increase in the number of concerns received regarding the legitimacy of clothing collections.

The chart below sets out the number of concerns raised each month in 2018.

**Table 4 - The number of concerns raised each month in 2018**



### 8.3 Categories of Issues Raised

The varied nature of the issues raised with the Charities Regulator reflects the wide range of organisations, charitable purposes and beneficiaries that make up the charity sector in Ireland. However, from the concerns raised it is possible to discern a number of broad categories of issues.

Of the concerns raised with the Charities Regulator in 2018, approximately 83% raised issues in the categories of 'Governance Issues', 'Legitimacy of a Charity' and 'Financial Control and Transparency'. A full breakdown of the categories of issues raised in 2018 is set out in the table below.

As noted in section 8.1, a single concern raised may include a number of different types of issues which would be categorised separately, giving rise to a difference between the number of concerns raised and the number of issues raised.

**Table 5 - Breakdown and comparison of concerns raised in 2018 – Category of issue raised**

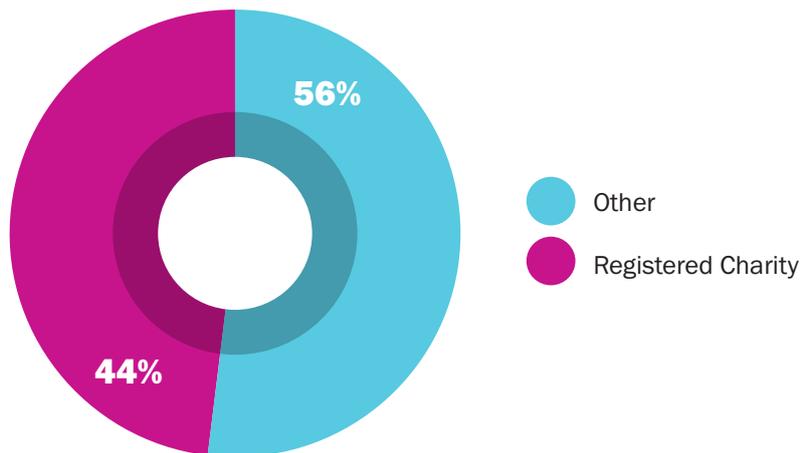
Category	No. of Concerns (2017)	% (2017)	No. of Concerns (2018)	% (2018)	2017 - 2018 % Comparison
Governance Issues	220	26%	309	32%	+6%
Financial Control and Transparency	244	29%	205	21%	-8%
Legitimacy of Charity	238	28%	287	30%	+2%
Inappropriate Political Campaigning	2	1%	61	6%	+5%
Misdirected Concerns - issues outside of Charities Regulator's remit	72	9%	55	6%	-3%
Private Benefit	34	4%	29	3%	-1%
Harm to Beneficiaries	28	3%	19	2%	-1%

## 8.4 Status of Organisation

Of the 423 individual organisations in respect of which concerns were raised in 2018, 186 (44%) related to registered charities as set out in figure 1 below.

\*status of organisation may change throughout the year due to the registration or deregistration of organisations. The breakdown in figure 1 is based on the status of the organisation as of 31 December 2018.

**Figure 1 - Breakdown of Concerns Raised in 2018 - Registered Charity/Other**



In addition to its role in respect of registered charities, the Charities Regulator has a role in ensuring that other organisations comply with certain provisions of the Charities Act 2009. Figure 1 above shows that the majority of concerns raised are in respect of organisations other than registered charitable organisations. This is an increase of 4% when compared with 2017 when 52% of concerns related to entities other than registered charities.

It should be noted that the proportion of concerns raised about organisations that are not registered charities in Figure 1 above includes:

- ▶ concerns about organisations that are not charities within the meaning of the 2009 Act in respect of which the Charities Regulator has no role e.g. fundraisers for the benefit of a single individual; and
- ▶ concerns about organisations that are not registered charities in respect of which the Charities Regulator does have a role e.g. charitable organisations carrying out activities in the State while not registered, organisations misrepresenting themselves as charitable organisations etc. In relation to this category, much of the work of the Compliance Team entails ensuring that such unregistered entities are brought into compliance with the 2009 Act, which may entail the organisation ceasing particular activities or submitting an application to the Charities Regulator for inclusion in the Register of Charities where appropriate.

## 8.5 Charitable purpose

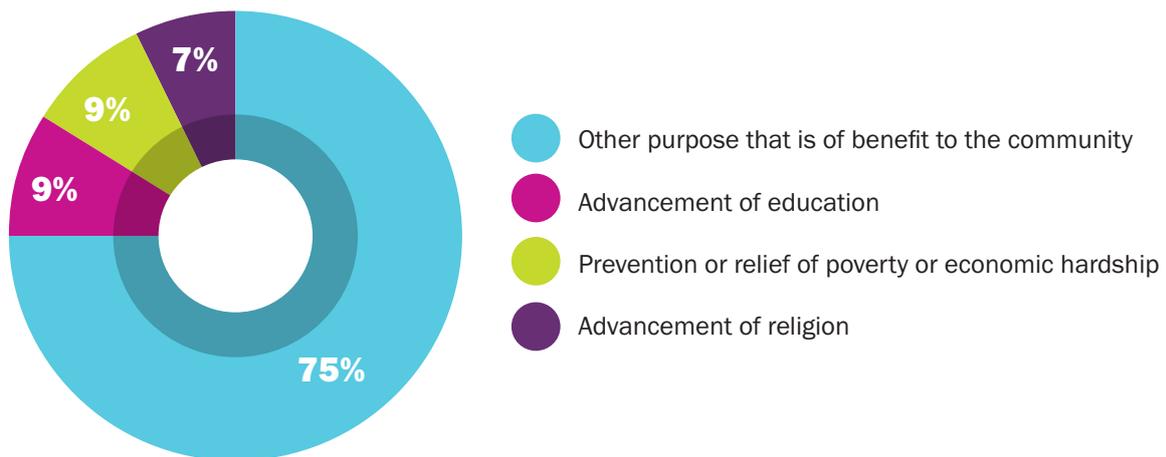
The Charities Act 2009 outlines four charitable purposes:

- ▶ the prevention or relief of poverty or economic hardship
- ▶ the advancement of education
- ▶ the advancement of religion and
- ▶ any other purpose that is of benefit to the community.

Information was compiled regarding the charitable purpose of the organisations about whom concerns were raised in 2018 and whose details were recorded by the Charities Regulator. The sample information in respect of the charitable purpose of the organisations was compiled by the Compliance Unit for analysis purposes only, and was not compiled at the time the concerns were recorded.

From the sample reviewed, concerns were raised with the Charities Regulator in 2018 regarding organisations whose purposes included each of the four charitable purposes. As set out in Figure 2, the majority of concerns were raised regarding organisations that included ‘any other purpose that is of benefit to the community’ as a charitable purpose (75%).

**Figure 2 - Breakdown of Concerns Raised in 2018 - Charitable Purpose**



The Charities Act 2009 provides further detail on the subdivisions that are deemed a charitable purpose under ‘any other purpose that is of benefit to the community’. Concerns were raised regarding organisations whose charitable purpose included a subdivision of ‘any other purpose that is of benefit to the community’ as set out in Table 6.

**Table 6** - Breakdown of concerns raised in 2018 – ‘Any Other Purpose that is of Benefit to the Community’

Charitable Purpose	%
The advancement of community welfare including the relief of those in need by reason of youth, age, ill-health, or disability	22%
The promotion of health, including the prevention or relief of sickness, disease or human suffering	18%
The integration of those who are disadvantaged, and the promotion of their full participation, in society	17%
The promotion of civic responsibility or voluntary work	9%
The prevention or relief of suffering of animals	8%
The advancement of community development, including rural or urban regeneration	7%
The promotion of religious or racial harmony and harmonious community relations	4%
The advancement of the arts, culture, heritage or sciences	4%
The advancement of conflict resolution or reconciliation	3%
The protection of the natural environment	3%
The advancement of the efficient and effective use of the property of charitable organisations	3%
The advancement of environmental sustainability	2%

Charities may and often have more than one specific charitable purpose. The table below illustrates the breakdown of registered charities by charitable purpose and the percentage of Registered Charities with concerns by charitable purpose.

**Table 7 - Breakdown of registered charities with concerns raised against them in 2018 by charitable purpose(s)**

Charitable Purpose	% Breakdown of Register by Charitable Purposes	% of Registered Charities with concerns by Charitable Purpose
Advancement of Religion	7.3%	7%
Advancement of Education	16.4%	9%
Prevention or Relief of poverty or economic hardship	9.5%	9%
<b>Any Purpose that is of Benefit to the Community</b>		
The advancement of community welfare including the relief of those in need by reason of youth, age, ill-health, or disability	14.9%	16.5%
The promotion of health, including the prevention or relief of sickness, disease or human suffering	8.3%	13.5%
The integration of those who are disadvantaged, and the promotion of their full participation, in society	11%	12.75%
The promotion of civic responsibility or voluntary work	6.5%	6.75%
The prevention or relief of suffering of animals	1.3%	6%
The advancement of community development, including rural or urban regeneration	8.5%	5.25%
The promotion of religious or racial harmony and harmonious community relations	1.8%	3%
The advancement of the arts, culture, heritage or sciences	6.7%	3%
The advancement of conflict resolution or reconciliation	1.4%	2.25%
The protection of the natural environment	2.5%	2.25%
The advancement of the efficient and effective use of the property of charitable organisations	1.8%	2.25%
The advancement of environmental sustainability	2.3%	1.5%

## 8.6 Relationship of Concernee with Organisation

Any person raising a concern about an organisation, via the Charity Regulator's online concerns form<sup>8</sup>, is requested to indicate what the nature of their relationship is with the organisation that they are raising a concern about. In addition, for any concerns received other than through the concerns form e.g. by post, email etc. the compliance unit staff will record what a person's relationship with the charity is based on the information they provide. This information can be helpful to the Compliance team in terms of following up with the concernee (assuming they have not chosen to remain anonymous) as it can indicate the kind of information that the person raising the concern might be basing their concern on. A charity trustee should for example be able to provide documentary evidence to support concerns raised that would not be available to a beneficiary or a member of the public.

Of the concerns raised with the Charities Regulator in 2018, in terms of the relationship with the organisation that the concern was raised in respect of, the highest proportion appeared to or indicated that they had no relationship.

A further breakdown is set out in table 8 below.

**Table 8 - Breakdown of concerns raised in 2018 – Relationship of concernee with Organisation**

Relationship with Organisation	Number	%
None	276	40%
Not Specified	235	34%
Other	34	5%
Donor/Supporter	33	5%
Beneficiary/Service User	29	4%
Employee/Former Employee	27	4%
Director/Trustee, or Former Director/Trustee	25	4%
Volunteer/Former Volunteer	21	3%
Member	6	1%
<b>Total Number of Concern Received</b>	<b>686</b>	

<sup>8</sup> Online Concern Form – available from [www.charitiesregulator.ie/en/information-for-the-public/raise-a-concern](http://www.charitiesregulator.ie/en/information-for-the-public/raise-a-concern)

## 8.7 Concerns closed

As indicated in section 8.1, concerns are processed individually and also in the context of other concerns raised about the same organisation. Reflecting the wide range of issues that can be raised with the Charities Regulator about an organisation, concerns can be closed for a variety of reasons, including:

- ▶ Entity now in compliance with the 2009 Act
- ▶ Unregistered organisation is engaging with registration process
- ▶ Case manager satisfied based on assurances provided
- ▶ Issues are outside of the remit of the Charities Regulator
- ▶ Case cannot be progressed due to lack of information
- ▶ Relevant advice/guidance issued to entity
- ▶ Entity complied with actions requested by case manager
- ▶ Issues already addressed/being addressed by entity
- ▶ No breach of the 2009 Act apparent following assessment

All concerns that are closed are now categorised by reference to one of the reasons specified, which will facilitate future reporting.

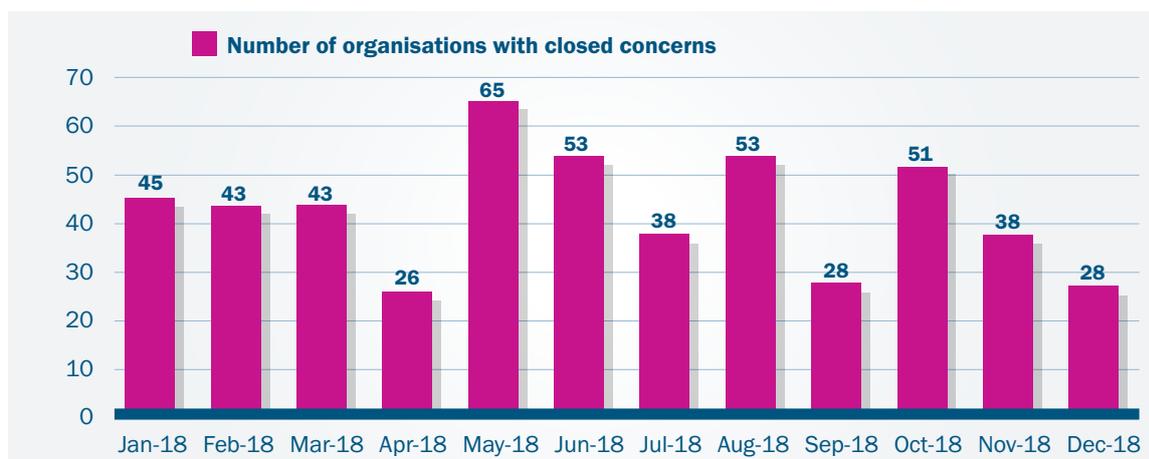
During 2018, 722 individual concerns were closed in respect of 434 organisations. As of the end of the year there were 294 individual open concerns and 158 concerns open in respect of organisations.

Table A shows the monthly breakdown throughout 2018 of individual concerns closed.

Table B shows the number of organisations that had concerns raised against them successfully concluded each month.

**Table A - Concerns Concluded / Closed by Month - Jan 2018 to Dec 2018**



**Table B** - Concerns Concluded / Closed by Month by organisations - Jan 2018 to Dec 2018

## 8.8 Meetings with organisations

The Compliance unit held face-to-face meetings with a number of organisations in relation to compliance matters during 2018.

**Table 9** - Number of Meetings with Organisations in 2018

Organisation Type	Number	%
Registered Charities	15	65%
Other Organisations	6	26%
Organisations now deregistered	2	9%
<b>Total</b>	<b>23</b>	

Charities were represented by charity trustees at the majority of the meetings. However, the Compliance unit also met with other representatives of organisations, including staff, volunteers and persons providing professional services to the organisations, such as accountants or solicitors.

**Table 10** - Representatives met with in 2018

Representatives	Number	%
Trustees	31	69%
Other Representatives	14	31%
<b>Total</b>	<b>45</b>	

## 8.9 General queries

On an ongoing basis our Compliance unit will deal with contacts from the public and organisations which does not reach the threshold of being a concern about potential non-compliance with the Charities Acts. In 2018, the Unit dealt with over 40 such queries.

In many instances our expanding body of published guidance documents will serve to address the issue. In other cases, we will analyse the issue raised and provide advice where we can.

## 8.10 Concerns analysis

The information on which the analysis in this report is based, was recorded on a manual basis.



# 9

## Conclusion

### 9.1 Advice for Charities and compliance with the Charities Act 2009

The Charities Regulator would recommend that all charity trustees ensure that they are familiar with all of our guidance documents, in particular the 'Guidance for Charity Trustees' and that they have appropriate governance arrangements in place as required by the Charities Governance Code. Practical assistance is also available through the Charities Governance Code toolkit, which comprises of guidance materials and templates to assist charities trustees seeking to implement the Code within their charities.

### 9.2 Advice for Potential Donors and Volunteers

The Charities Regulator would recommend that anyone thinking of donating to, or volunteering with an organisation describing itself as a charity should check the Register of Charities on our website to ensure that the organisation is registered.

In addition, potential donors and volunteers should take steps to inform themselves fully about the organisation and its activities and ensure that they are satisfied that the organisation has the appropriate structures, policies and procedures in place to ensure their donation, whether time or money, is put to best use.

# 10 References

The public Register of Charities is available at: [www.charitiesregulator.ie/en/information-for-the-public/search-the-charities-register](http://www.charitiesregulator.ie/en/information-for-the-public/search-the-charities-register)

The Charities Act 2009 is available from eISB website: [www.irishstatutebook.ie/eli/2009/act/6/section/1/enacted/en/index.html](http://www.irishstatutebook.ie/eli/2009/act/6/section/1/enacted/en/index.html)

Guidance for Charities Trustees - available from: [www.charitiesregulator.ie/media/1078/guidance-for-charity-trustees-july-2017.pdf](http://www.charitiesregulator.ie/media/1078/guidance-for-charity-trustees-july-2017.pdf)

'Managing Conflicts of Interest' guidance - available from: [www.charitiesregulator.ie/en/information-for-the-public/our-news/2018/may/charities-regulator-launches-guide-to-help-charity-trustees-manage-conflicts-of-interest](http://www.charitiesregulator.ie/en/information-for-the-public/our-news/2018/may/charities-regulator-launches-guide-to-help-charity-trustees-manage-conflicts-of-interest)

Internal Financial Control Guidelines for Charities - available at: [www.charitiesregulator.ie/media/1081/financial-controls-guidelines-june-2017.pdf](http://www.charitiesregulator.ie/media/1081/financial-controls-guidelines-june-2017.pdf)

SORP (Statement of Recommended Practice) – available at: [www.charitycorp.org/](http://www.charitycorp.org/)

'Guidelines for Charitable Organisations on Fundraising from the Public' - available at: <https://www.charitiesregulator.ie/media/1083/guidance-for-fundraising-english.pdf>

'What is a Charity?' - available at: [www.charitiesregulator.ie/media/1329/what-is-a-charity-final.pdf](http://www.charitiesregulator.ie/media/1329/what-is-a-charity-final.pdf)

Concerns Policy – available at: [www.charitiesregulator.ie/media/1386/concerns-policy-english-may-2018.pdf](http://www.charitiesregulator.ie/media/1386/concerns-policy-english-may-2018.pdf)

'Review of registered charities holding shares in section 110 companies on trust' - available from [www.charitiesregulator.ie/en/information-for-the-public/our-news/2017/april/the-charities-regulator-publishes-review-of-registered-charities-holding-shares-in-section-110-companies-on-trust](http://www.charitiesregulator.ie/en/information-for-the-public/our-news/2017/april/the-charities-regulator-publishes-review-of-registered-charities-holding-shares-in-section-110-companies-on-trust)

'Review of registered charities compliance rates with annual reporting requirements 2016' - Available from [www.charitiesregulator.ie/media/1262/annual-reporting-compliance-review-2016.pdf](http://www.charitiesregulator.ie/media/1262/annual-reporting-compliance-review-2016.pdf)

Online Concern Form – available from [www.charitiesregulator.ie/en/information-for-the-public/raise-a-concern](http://www.charitiesregulator.ie/en/information-for-the-public/raise-a-concern)

Charities Governance Code  
[www.charitiesregulator.ie/en/information-for-charities/charities-governance-code](http://www.charitiesregulator.ie/en/information-for-charities/charities-governance-code)

Charities Governance Code Toolkit – Guidance Notes and Templates  
[www.charitiesregulator.ie/en/information-for-charities/charities-governance-code](http://www.charitiesregulator.ie/en/information-for-charities/charities-governance-code)

Guidance on Charities and the Promotion of Political Causes  
[www.charitiesregulator.ie/media/1391/guidance-on-charities-and-the-promotion-of-political-causes.pdf](http://www.charitiesregulator.ie/media/1391/guidance-on-charities-and-the-promotion-of-political-causes.pdf)



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