



An Rialálaí
Carthanas

Charities
Regulator

Survey Report on the Impact of Coronavirus (Covid-19) on Charities

19 May 2020

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1.0 Who we are and what we do

The Charities Regulatory Authority (Charities Regulator) is a statutory organisation, set up in October 2014, to regulate charities.

We have a number of functions, such as setting up and maintaining the Register of Charities. We also ensure that charities comply with their legal requirements, carry out investigations into the affairs of charities and issue guidance materials and research relating to the charities sector.

2.0 Summary & Overview

2.1 Summary

The Charities Regulator issued an online survey to gauge the impact of the Coronavirus (Covid-19) pandemic on the sector. The Survey ran from 1 April to 13 April 2020 which was relatively early in what is a fast-moving public health crisis. The response rate was significant with 2,223 people completing the Survey.

The Survey was anonymous in order to encourage open feedback on how charities are being impacted by the Coronavirus (Covid-19) pandemic. In order to reach as many charities as possible, the Survey was emailed to registered charities and was tweeted from the Charities Regulator's Twitter account, @Charities_Reg.

Some key findings from the Survey are that, as a result of the Coronavirus (Covid-19) pandemic:

- 55% of respondents said their charity's finances were uncertain or in difficulty;
- 68% of respondents said that their charity's services were restricted as a result of the crisis;
- While 29% of respondents indicated that their charity did not fundraise, of the 71% of respondents who said that their charities did fundraise, 90% stated that their charities had to cancel or postpone fundraising for 2020;
- 54% of respondents were concerned that their charity may be unable to continue providing services for more than 6 months. Within this group, approximately 9% of respondents were

concerned that they may not be able to provide services for more than 1 month, 28% for more than 3 months and 17% for more than 6 months;

- 73% of respondents said their charity trustees continued to communicate via email or by meeting remotely;
- 52% of respondents said that they had reached out to other charities to discuss plans to deal with the current situation;
- 89% of respondents said that due to Coronavirus (Covid-19) they regarded their charity's annual reporting obligations and maintaining an accurate Register of Charities to be as important as always;
- In open questions, respondents detailed how their charities were embracing technology and new practices to continue to deliver much needed services where possible and as an alternative means of fundraising.

The Survey consisted of thirteen questions, twelve of which were multiple-choice. The final question in the Survey, Question 13, was an open question and invited respondents to suggest ways in which the Charities Regulator could help registered charities. A total of 1,053 responses to this question were received. Responses fell under 6 broad headings as follows:

1. No specific assistance from the Charities Regulator required currently;
2. Request to extend annual reporting deadline;
3. Request to continue to keep charities informed;
4. Request for extension of requirement to implement the Charities Governance Code;
5. Request for financial supports and lobbying of Government;
6. Request for clarification on company law requirements including AGMs.

While matters falling under headings 5 and 6 are outside of the Charities Regulator's statutory remit, responses to the Survey have been shared with the Department of Rural and Community Development and we are liaising with a number of other State bodies on specific issues raised in the responses. Clarifications provided by those bodies will be reflected in our Covid-19 related FAQs as appropriate.

2.2 Overview

2.2.1 Survey Respondents

As of 30 April 2020, there were 11,095 registered charities in Ireland and 71,743 charity trustees.

The first question in the Survey asked respondents to indicate what category of respondent they fell into.

The breakdown of the 2,216 respondents who answered the question is as follows:

Charity trustee	47.79%	1,059
Charity employee	36.37%	806
Volunteer (not a trustee)	8.39%	186
Beneficiary	0.77%	17
Other	6.68%	148

A total of 2,206 respondents gave an indication of the approximate annual income of their charities, the breakdown of which was follows:

Less than €25,000	25.52%	563
€25,000 - €250,000	40.53%	894
Over €250,000	30.15%	665
Don't know	3.81%	84

Based on respondent categories and the approximate annual incomes of the charities to which their responses relate, the responses to the survey can be said to represent a broad cross-section of registered charities in Ireland.

2.2.2 Impact on services and volunteering

Responses to the Survey suggest that there is great concern among those who responded around the issue of providing services to beneficiaries. Various sections of society and communities rely on charities to provide a broad range of services on an ongoing basis. In this regard, we note that 67.8% of the respondents that provided an indication of the impact of the current crisis said services provided by their charities to beneficiaries had been restricted as a result of the crisis.

The breakdown of how services provided by the charities of the 2,205 respondents had been affected by the current health crisis is as follows:

Our services are largely unaffected	18.37%	405
We are at the front line of response	13.83%	305
Our services are restricted by the impact of Coronavirus (Covid-19)	67.80%	1,495

Furthermore, of the 2,200 who responded to the question of whether they were concerned about service continuity, 53.86% said that they were concerned that their charity would not be able to continue their services* for more than six months. The following is the breakdown of responses to the question of whether charities were concerned that they would be unable to continue services:

For more than one month	9.18%	202
For more than three months	27.91%	614
For more than six months	16.77%	369
N/A	46.14%	1,015

*It should be noted that the survey question and the above responses related to concerns that the charities would not be able to continue services if the current public health crisis continued, not that the charities would close permanently.

The charities of the respondents who responded 'N/A' included schools, churches, childcare facilities, day-care facilities, arts organisations and other organisations who had to close as a result of Government restrictions and mandated closures.

With regard to levels of volunteering within charities, of the 2,191 respondents that responded on this issue, 60.38% said the number of volunteers with their charity had been unaffected, while 6.21% said the number of volunteers had increased. However, 33.41% of the respondents said the current health crisis had resulted in a reduction in the number of volunteers.

2.2.3 Matters of governance in the time of Coronavirus (Covid-19)

Of those who responded to the Survey, a significant majority indicated they are endeavoring to adhere to regulatory requirements with 89.22% saying annual reporting obligations and maintaining an accurate

Register of Charities were as important as always. The majority of respondents also indicated that they were making efforts to keep themselves informed with 81.86% reading the guidance made available to them by the Charities Regulator (specifically [the Coronavirus \(Covid-19\) FAQ section](#) at www.charitiesregulator.ie) and 52.60% saying they had reached out to peers in other charities regarding how best to deal with the current public health crisis.

Charity trustees are the people who exercise control over, and are legally responsible for, the management and control of a charity and include committee members, council members, board members and directors. It is therefore important that charity trustees continue to communicate with each other to discuss matters of importance for their respective charities and that decisions are agreed collectively by trustees. There is no doubt that the Coronavirus (Covid-19) pandemic has presented challenges for many with regard to conducting meetings. Many respondents to the Survey indicated that their boards had embraced electronic platforms for conducting meetings, including teleconferencing and email. However, the number of respondents (approximately 16%) who said that the charity's chairperson or another nominated person was currently responsible for running their charity is of concern as it means that important decisions about a charity's affairs may not be agreed by the trustees of the charities concerned.

The breakdown of responses received from 2,200 respondents in respect of how the charity trustees in their respective charities were conducting business is as follows:

Conducting meetings using teleconferencing and/or other electronic call facilities	39.27%	864
Communicating by email	33.91%	746
Leaving the Chairperson or nominated person to run the charity	15.82%	348
Other	11.00%	242

A number of respondents used the free comment boxes provided in the Survey to call for flexibility around annual reporting deadlines and for patience and leeway from the Regulator with regard to these deadlines. A number of respondents made similar suggestions around compliance with the Charities Governance Code.

The Charities Regulator extended the annual reporting deadline for those charities who had been due to file between March 12 and June 29. The Regulator continues to keep annual reporting requirements under review as the Coronavirus (Covid-19) situation progresses.

With regard to the Charities Governance Code, 2020 is intended to be a year of implementation and 2021 is the first year in which charities will be asked to report on their compliance with the Code in the previous year.

It is important to emphasise that ensuring standards of good governance are maintained by charities is even more important at a time of crisis. The Charities Governance Code sets out minimum standards that charity trustees should meet in order to effectively manage and control their charities. The Code is therefore intended to be a tool to assist and guide charity trustees. A ‘comply or explain’ model has been adopted in respect of the Code which acknowledges the considerable diversity that exists among registered charities in terms of how charities advance their charitable purpose, their operational scope, experience, size, income and sources of funding. Where charity trustees encounter a specific difficulty in relation to a particular standard or standards in the Code as a direct result of the Coronavirus (Covid-19) public health crisis or any other matter, then we would expect that this would be duly noted in the charity’s compliance record form by way of a reasoned explanation. We will continue to review our Governance Code Toolkit, which consists of guidance materials and template documents, to ensure that charity trustees have easily accessible and practical materials available to them to facilitate required standards of governance within their charities.

2.2.4 Financial issues

Of the 2,208 respondents who responded to the Survey question regarding their charity’s finances, 44.88% considered their respective charities’ finances to be reasonably secure, while 55.12% considered their finances to be uncertain or in difficulty in some way.

The breakdown of how respondents saw their charity’s financial situation was as follows:

Reasonably secure	44.88%	991
Uncertain	31.66%	699
Reliant on new funding streams	13.59%	300
In difficulty	9.87%	218

Of the 2,201 respondents who provided responses in relation to planned fundraising for 2020, 71.28% indicated that their charities fundraise as part of their usual practices. Of the respondents who stated that

their charities fundraise, 90.31% indicated that their charities' fundraising plans for 2020 had been cancelled or postponed.

The breakdown in relation to the stated impact of Coronavirus (Covid-19) on fundraising is as follows:

Fundraising has been cancelled	8.22%	181
Fundraising has been cancelled which has caused loss of revenue	18.67%	411
Fundraising has been postponed until later in the year	37.48%	825
Our fundraising is continuing largely unaffected	6.91%	152
We do not fundraise	28.71%	632

Financial assistance and Government supports were also raised by a number of respondents in response to Question 13 of the Survey. Concerns highlighted in the relevant responses were wide ranging and included lost fundraising opportunities, uncertainty in relation to the applicability of certain State subsidy schemes to charities, grant funding arrangements and obligations to pay utility bills, insurance and rent when buildings are closed.

While issues of financial supports, funding and policy formulation in respect of the charities sector are beyond the remit of the Charities Regulator, responses to the Survey have been shared with the Department of Rural and Community Development which has responsibility for policy formulation in relation to the charities sector and provides funding, along with other Departments and State bodies, to the community and voluntary sector.

The Charities Regulator is also liaising with a number of other State bodies on a number of issues affecting charities that were highlighted in the Survey responses. The Charities Regulator will reflect any responses or input received from such bodies in its Coronavirus (Covid-19) FAQs as appropriate.

3.0 Background and Objectives

The Charities Regulator proactively monitors developments in the charity sector. As the Coronavirus (Covid-19) pandemic continued to develop in March 2020, the Charities Regulator made efforts to extend the guidance available to charities.

We know that many charities are at the front line, and that many more charities provide essential services to communities around Ireland and abroad. Given the breadth of charitable purposes in the sector and the many different types of charities that we regulate, a survey was deemed an appropriate means of garnering insight into the impact of the public health crisis on the charity sector at an early stage.

The objectives of the Survey were to:

- gauge the impact of Coronavirus (Covid-19) on charities at a relatively early stage of the crisis;
- gain experiential knowledge from those working in the charities sector;
- inform our regulatory activities during this crisis particularly in the area of guidance for charities;
- produce baseline data to compare with any future surveys of the charity sector so that developments can be monitored over time.

4.0 Methodology

The Charities Regulator carried out the Survey online.

The link to the Survey was emailed to all registered charities and it was tweeted from the Charities regulator Twitter account. The link remained live for 13 days from April 1st to 13th.

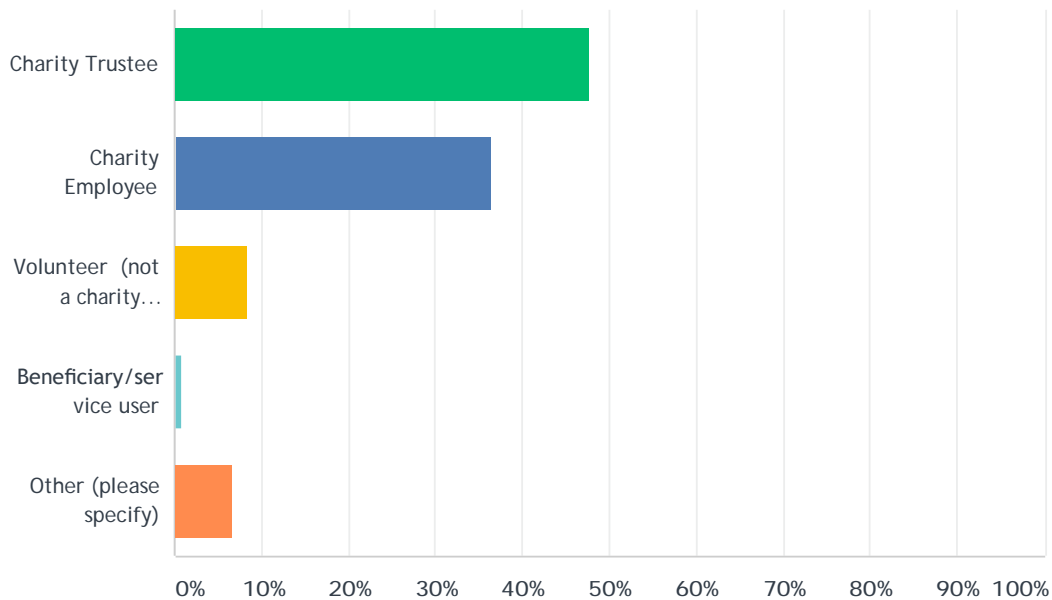
The Survey consisted of 13 questions, 12 of which were multiple choice questions. Two of the multiple choice questions included a comment box element inviting respondents to elaborate further on their responses. The final question in the Survey was open in nature and invited comments and suggestions for ways in which the Charities Regulator could assist registered charities at this time.

5.0 Survey Results

Responses to the Survey's multiple choice questions are set out in this section. A sample of responses received by way of the comment boxes in Questions 4 and 9 are set out in the Appendix in order to provide further context for the responses to those questions.

Q1 I am a:

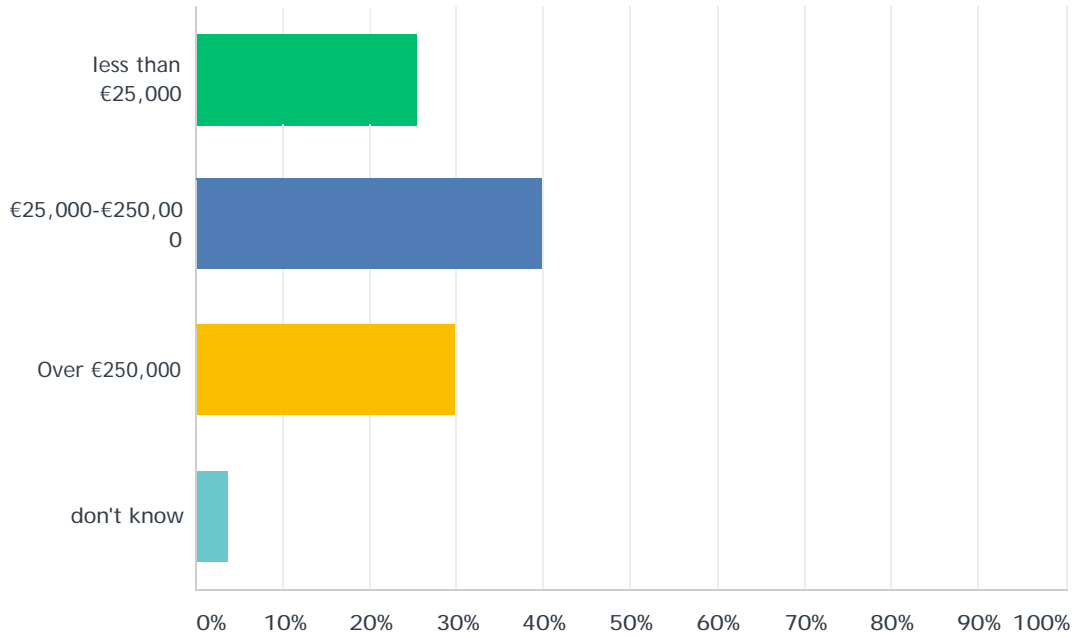
Answered: 2,216 Skipped: 7



ANSWER CHOICES	RESPONSES	
Charity Trustee	47.79%	1,059
Charity Employee	36.37%	806
Volunteer (not a charity trustee)	8.39%	186
Beneficiary/service user	0.77%	17
Other (please specify)	6.68%	148
TOTAL		2,216

Q2 What is your charity's approximate annual income?

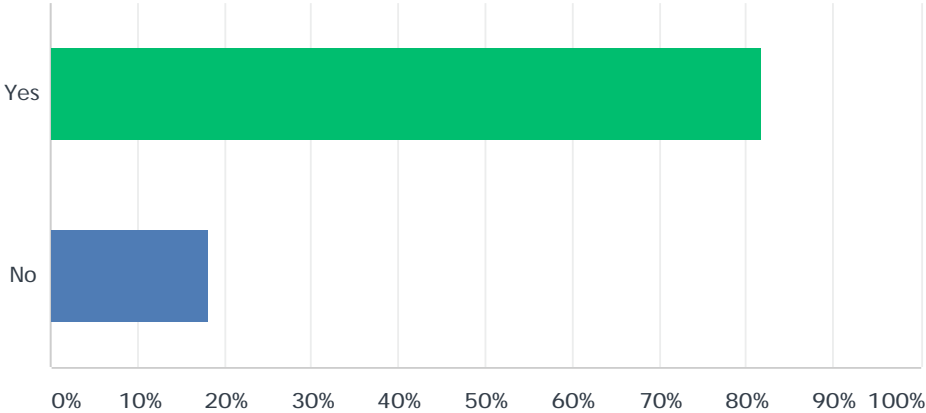
Answered: 2,206 Skipped: 17



ANSWER CHOICES	RESPONSES	
less than €25,000	25.52%	563
€25,000-€250,000	40.53%	894
Over €250,000	30.15%	665
don't know	3.81%	84
TOTAL		2,206

Q3 Have you read the Coronavirus (Covid-19) FAQ'S on <https://www.charitiesregulator.ie>?

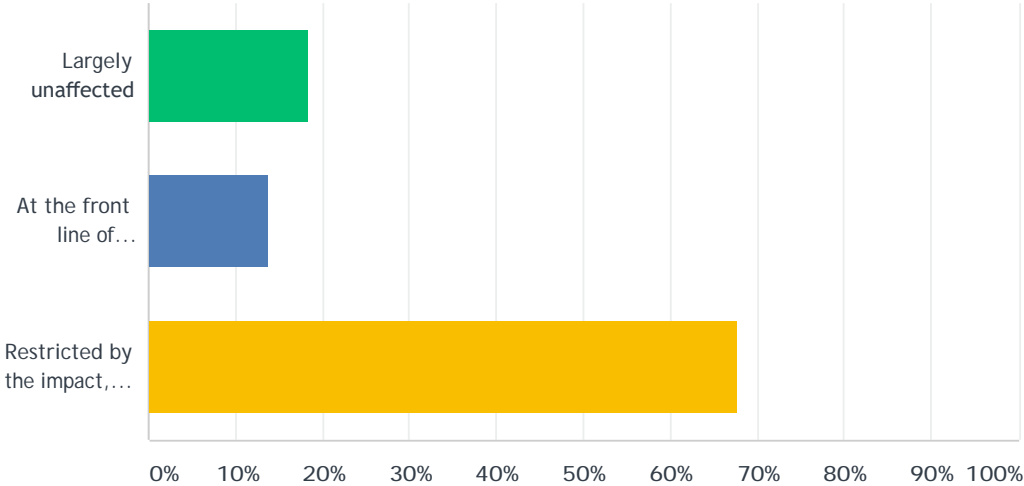
Answered: 2,200 Skipped: 23



ANSWER CHOICES	RESPONSES	
Yes	81.86%	1,801
No	18.14%	399
TOTAL		2,200

Q4 During the Coronavirus (Covid-19) crisis the services provided to our beneficiaries and the public are

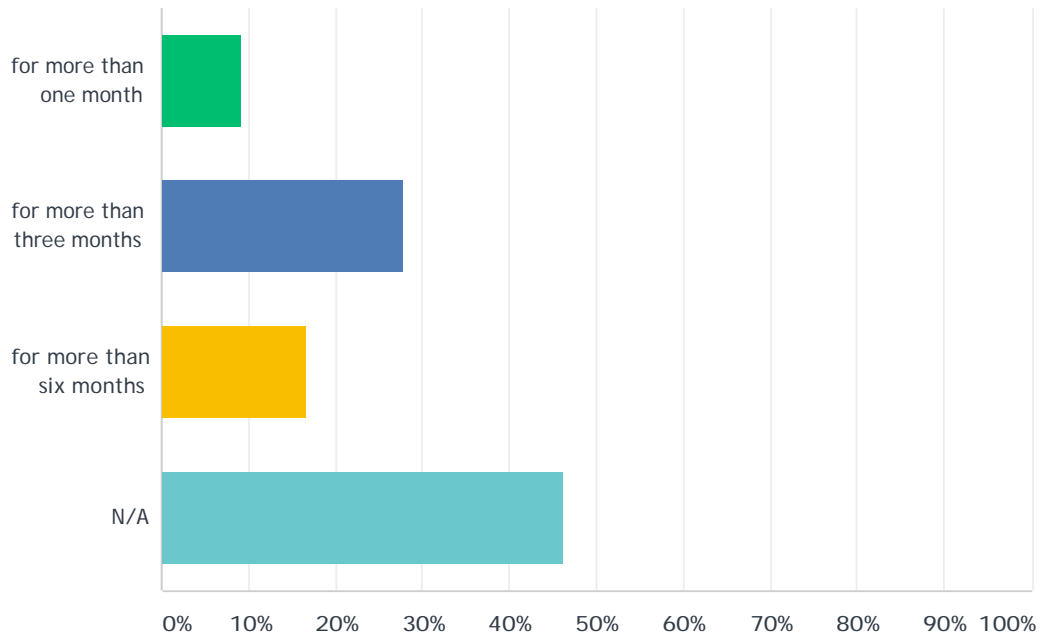
Answered: 2,205 Skipped: 18



ANSWER CHOICES	RESPONSES	
Largely unaffected	18.37%	405
At the front line of response	13.83%	305
Restricted by the impact, please specify	67.80%	1,495
TOTAL		2,205

Q5 As a charity we are concerned that we will not be able to continue our services

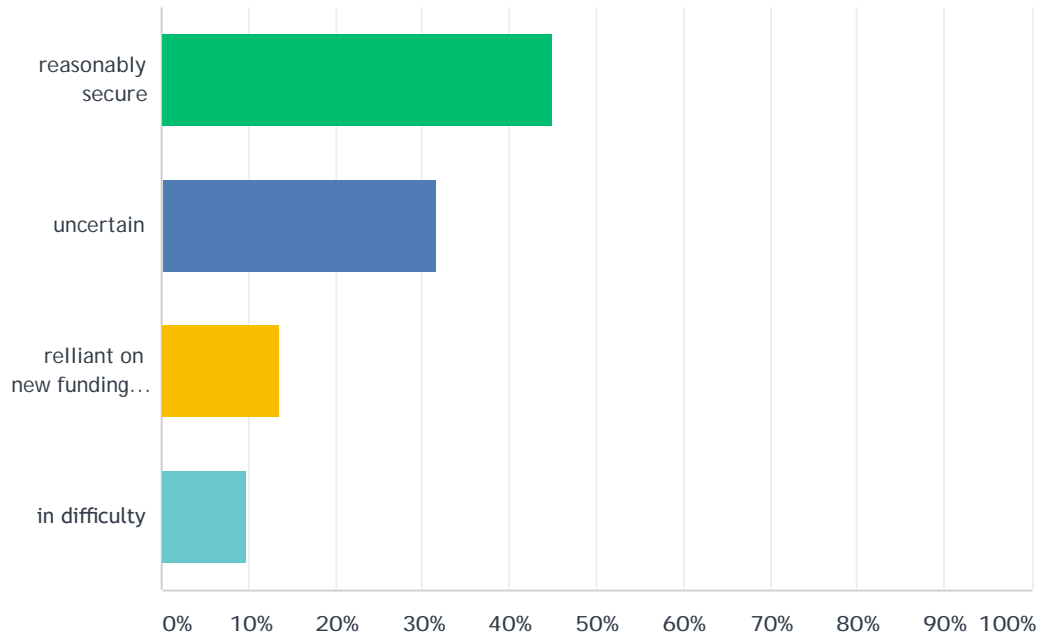
Answered: 2,200 Skipped: 23



ANSWER CHOICES	RESPONSES	
for more than one month	9.18%	202
for more than three months	27.91%	614
for more than six months	16.77%	369
N/A	46.14%	1,015
TOTAL		2,200

Q6 Going forward our charity's finances are best described as:

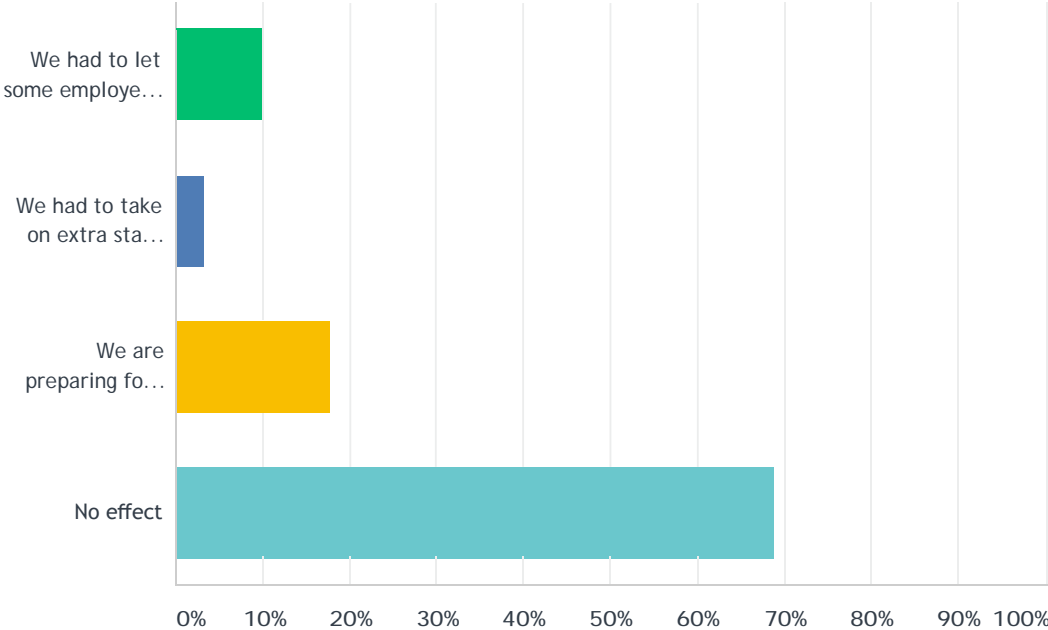
Answered: 2,208 Skipped: 15



ANSWER CHOICES	RESPONSES	
reasonably secure	44.88%	991
uncertain	31.66%	699
reliant on new funding streams	13.59%	300
in difficulty	9.87%	218
TOTAL		2,208

Q7 The effect that the Coronavirus (Covid-19) crisis has had or is expected to have on employment in our charity is

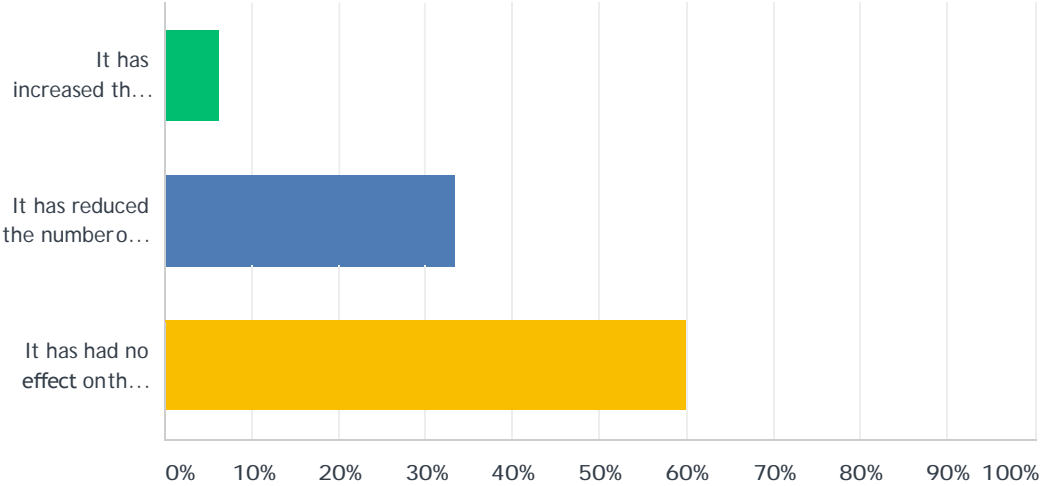
Answered: 2,175 Skipped: 48



ANSWER CHOICES	RESPONSES	
We had to let some employees go	10.25%	223
We had to take on extra staff or are planning to take on extra staff to meet demand	3.26%	71
We are preparing for having to let some employees go	17.75%	386
No effect	68.74%	1,495
TOTAL		2,175

Q8 Has the Coronavirus (Covid-19) crisis affected numbers volunteering for your charity?

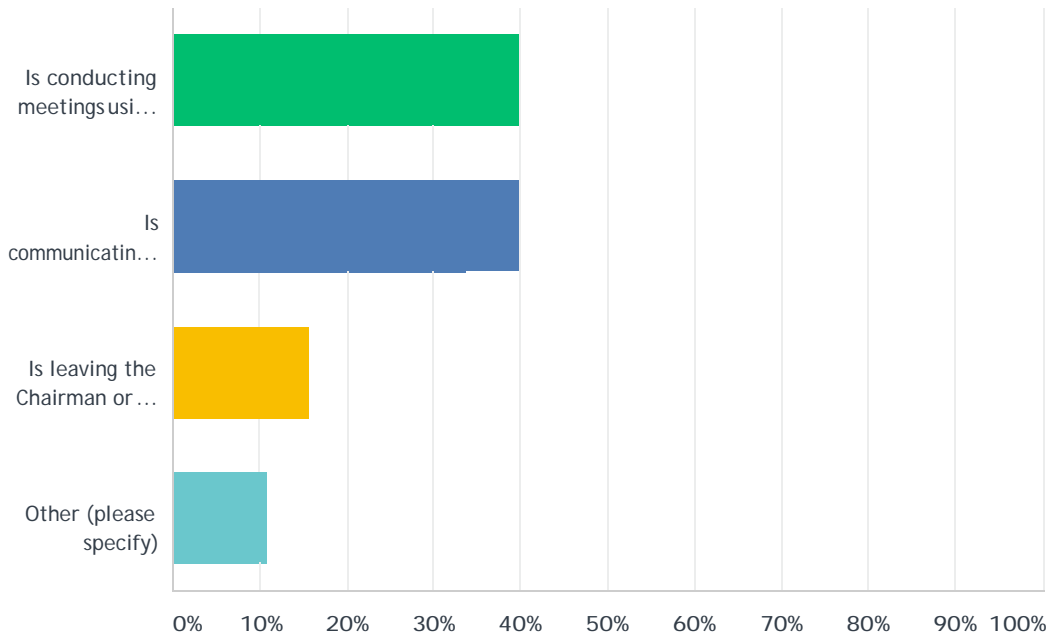
Answered: 2,191 Skipped: 32



ANSWER CHOICES	RESPONSES	
It has increased the number of volunteers	6.21%	136
It has reduced the number of volunteers	33.41%	732
It has had no effect on the number of volunteers	60.38%	1,323
TOTAL		2,191

Q9 Our Board of Charity Trustees!:

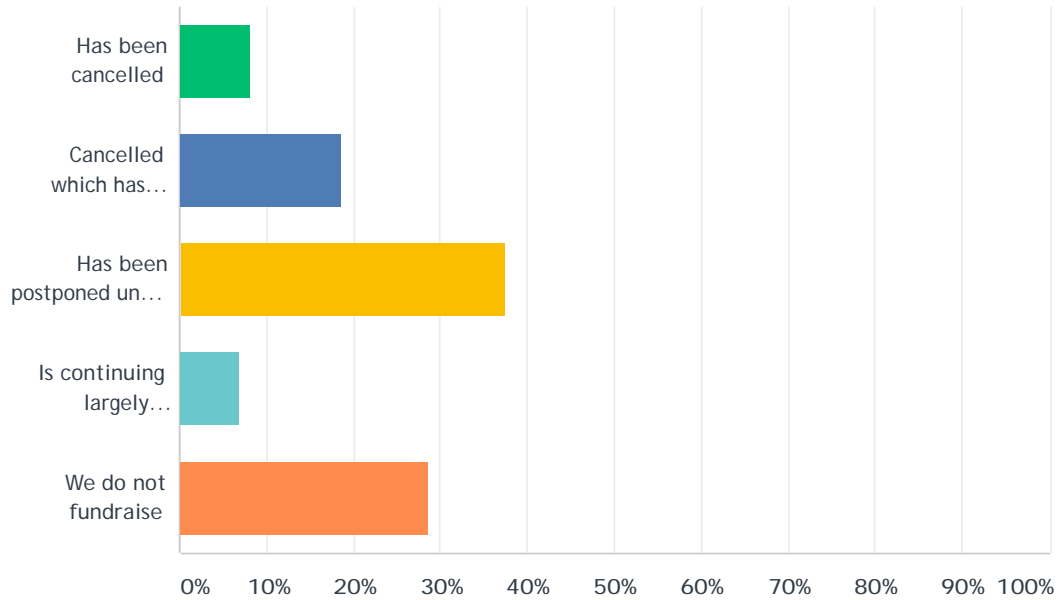
Answered: 2,200 Skipped: 23



ANSWER CHOICES	RESPONSES	
Is conducting meetings using teleconference and/or other electronic call facilities	39.27%	864
Is communicating by email	33.91%	746
Is leaving the Chairman or a nominated person to run the Charity	15.82%	348
Other (please specify)	11.00%	242

Q10 Planned fundraising for 2020

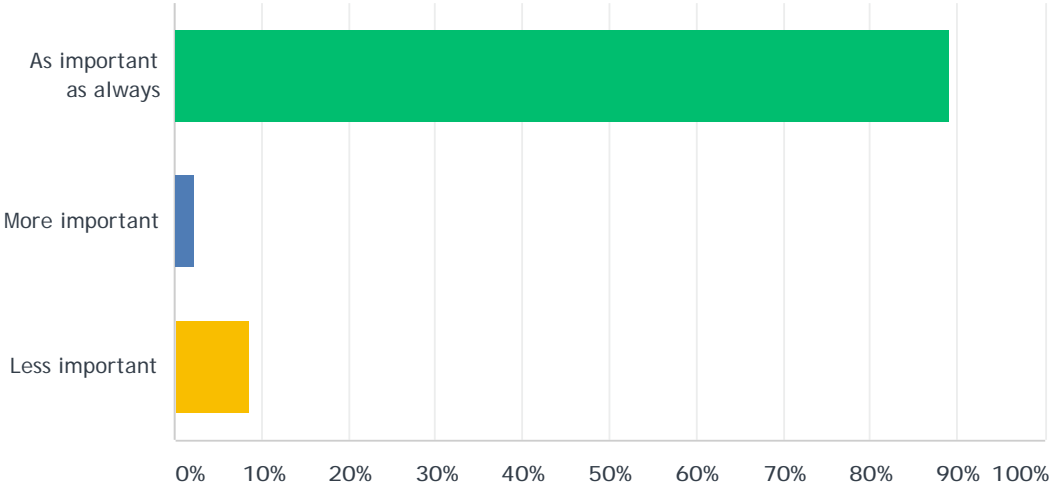
Answered: 2,201 Skipped: 22



ANSWER CHOICES	RESPONSES	
Has been cancelled	8.22%	181
Cancelled which has caused loss of revenue	18.67%	411
Has been postponed until later in the year	37.48%	825
Is continuing largely unaffected	6.91%	152
We do not fundraise	28.71%	632
TOTAL		2,201

Q11 Due to Coronavirus (Codvid-19) Crisis our annual reporting obligations and maintaining an accurate Register of Charities are:

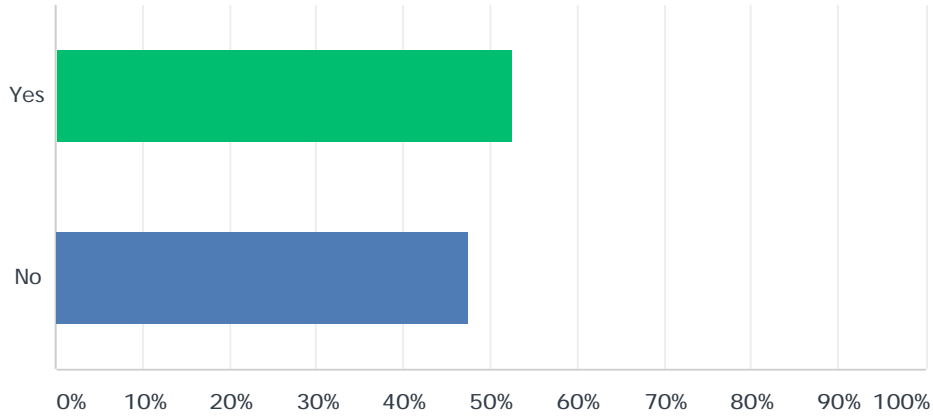
Answered: 2,207 Skipped: 16



ANSWER CHOICES	RESPONSES	
As important as always	89.22%	1,969
More important	2.22%	49
Less important	8.56%	189
TOTAL		2,207

Q12 Have you reached out to/spoken with peers in other charities regarding how your charity might deal with the Coronavirus (Covid-19) crisis?

Answered: 2,211 Skipped: 12



ANSWER CHOICES	RESPONSES	
Yes	52.60%	1,163
No	47.40%	1,048
TOTAL		2,211

6. Conclusion

The findings of our Survey indicate that from an early stage the Covid-19 public health emergency has had and is continuing to have a serious impact on registered charities.

Restrictions necessitated by the public health crisis have required the temporary closure of some registered charities and have greatly impacted the ability of others to continue providing much needed services to vulnerable groups in our society.

Charities that are reliant on fundraising are facing particular challenges as physical distancing has necessitated the cancellation or postponement of planned fundraising events. A large number of fundraising plans being postponed until later in the year or next year could also prove challenging as charities compete for donations and struggle to be heard.

Charities that are reliant on face-to-face delivery of their services likewise face considerable challenges at this time.

The Charities Regulator is committed to assisting charities through the provision of practical guidance and through ensuring that regulatory requirements applicable to the sector are kept under review.

The Charities Regulator is grateful to all those who took the time to respond to the Survey as it has provided valuable insight into the very real and practical challenges that charities of all sizes are facing at this time and the ways in which registered charities are seeking to meet those challenges. This input will enable us to enhance our guidance for charities and our FAQs where appropriate.

We intend to build on the insight gained by way of a further survey over the coming months in order to understand how matters develop over time and how registered charities are responding to the crisis. Future survey questions will be informed by input provided by respondents in response to this Survey and our continuing engagement with charities and other stakeholders.

Appendix

Responses to Question 4 (impact on services) included the following:

- “Child care centre closed.”
- “As a special school, who is closed until further notice, has a huge impact on our pupils”.
- “Our premises (library) is closed to the public.”
- “Day centres closed”.
- “Adult Ed classes cancelled, childcare facility cancelled”.
- “Community Centre is closed.”
- “We are a theatre and are closed to the public until further notice.”
- “Community First Responders have been stood down by the National Ambulance Service...”
- “no meetings of the board of trustees but communication by phone. Very poor broadband prohibits use of Zoom, Skype, etc...”
- “Our 2020 festival has been cancelled”.
- “We are a youth organisation and therefore have had to suspend all club activities, trips, youth exchanges and possibly our summer camps will also have to be cancelled for this year.”
- “Unable to meet as a Church.”
- “Our charity shop cannot run...”
- “As a cultural institution, we closed our doors to the public from 12th March, in line with government advice”.
- “Children with autism missing the structures of their day with us and their families well-being impacted greatly by this pandemic”.
- “Working with young people mainly through social media at the moment”.
- “... we have lost some employees through illness and self-isolation.”
- “Overseas Programmes cancelled”.
- “we cant work directly with young people and their families and they all dont have internet in their homes”.
- “Animal Sanctuary closed to the public and public unable to rehome any pets at this time”.
- “Our building is closed to the public and all services we run face to fac[e] suspended HOWEVER we are continuing to support families via telephone, SKYPE, video calling. We are providing weekly food hampers

to the most vulnerable families and we are providing cooked meals as well as Arts and Crafts packs to families”.

“all our services have moved online, with varying results.”

“we are a club based youth organisation so the meetings and annual events have been cancelled. We have innovated and are now meeting and engaging online but with difficulties”.

“Community Centre closed but volunteers working remotely to serve the community with coordinated community responses and supports (e.g. mask making, pop up food bank, shop and drop, listening ear...”.

“Our premises is closed. Majority of our trustees are cocooning.”

“Due to the number of volunteers in the 70 or over age bracket and those with underlying conditions our service to callers has been greatly reduced...”

“Closed our men’s sheds”.

“We had to cancel three fundraising events...”

“Churches are closed so no Masses or sacraments”.

“Unable to provide any religious services”.

“our work is overseas mission. There are many constraints e.g. travel restrictions”.

“Had to Close Heritage Centre, had to cancel events, cannot engage with the community, our income is from donations and this pandemic has cut off all our fundraising opportunities.”

“We have a large capital project about to commence and our fundraising plan has been obliterated.”

“Moved from Group and Individual counselling to online support – 94% take up by clients”.

“It has ... limited us in our fundraising activities/events and now that all charities are appealing for funds were are struggling to be heard.”

“Unable to work from our Office and to process applications for funding”.

“As a community art organisation we have had to cancel all upcoming events to adhere to social distancing. This has affected numerous artists, volunteers, community groups and interns, and has restricted funding”.

Responses to Question 9 (impact on charity trustees) included the following:

“We have paused everything until things return to normal.”

“In the process of setting up to run board meetings with technology”.

“A combination of communicated by email/facilitating virtual meetings if necessary and management having very regular contact with the Chairperson.”

“Major decisions via phone or text to all Committee members”.

“A mix of communications tools are being deployed and contact is unaffected.”

“We are conducting Board business through teleconferencing, emails and phone calls.”

“At the moment we are communicating with all trustee, leaders and members by text. We cannot hold meetings or activities.”

“Suspended monthly meeting for the moment”.

“Next meeting will probably be by Zoom if the restrictions are still in place. AGM may have to be delayed”.

“...Regular briefings between Chair and CEO are taking place”.

“We have no meetings and no planned activities”.

“We have suspended meetings & functions”.

“As the centre is closed we are staying in touch via group chats”.

“contact is both via email and electronic call facilities, as necessary.”

“Conducted by chairperson, any business is conducted by email or whats app for comments or voting”.

“Chairperson in contact by phone and email. In contact with Accountant”.

“To date we have communicated by phone/email – we will now have a full video meeting”.