

An Rialálaí
Carthanas

Charities
Regulator

Eamon O'Halloran
Head of Registration &
Projects

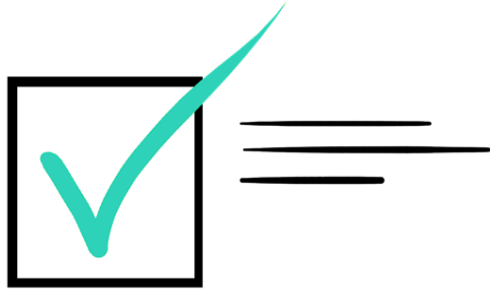
**Charity Trustees
Week
17 November 2020**



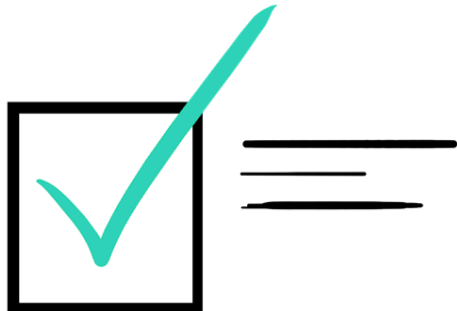
- 73,000 Charity Trustees serving 11,372 Charities
- Updates
- The Register of Charities



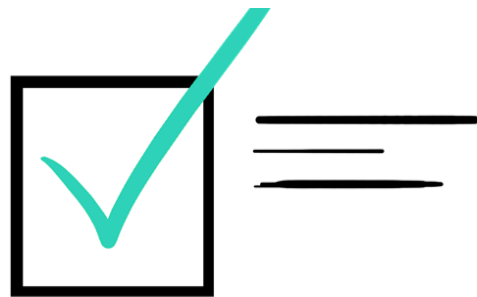
Your entry on the Register ACT now



Accurate: The Register is a true record of our Charity.



Controlled: Who has access to My Account online? Right people right access.



Timely: Don't wait. Make it up to date.



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New ways to Contact Us



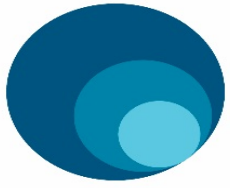
New Number: 01 211 8600 Weekdays 11-3pm



Use Secure Email: Log in to Portal and go to
Messages <https://portal.charitiesregulator.ie/messages>



Web: <https://www.charitiesregulator.ie/en/contact-us>



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Thomas Mulholland
Director of Compliance & Enforcement
Charities Regulator

Charity Trustees' Week 2020

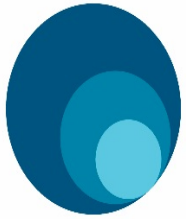
November 2020



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How are charities going to report
to the Charities Regulator
on their compliance with
the Charities Governance Code?



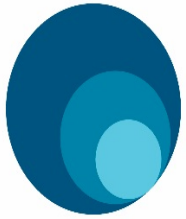
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What is the Charities Governance Code?

- Comprehensive suite of guidance documents and completed example available on the Charities Regulator website
- www.charitiesregulator.ie

The screenshot shows the top navigation bar of the Charities Regulator website. On the left is the logo and name 'An Rialálaí Carthanas Charities Regulator'. In the center is a search bar with the text 'Search this website...' and a magnifying glass icon. To the right of the search bar are links for 'Accessibility' (with a dropdown arrow), 'English', and 'Gaeilge'. Further right is a red 'Log in' button with a help icon. Below the search bar is a horizontal menu with the following items: 'Home', 'Who We Are', 'Information for Charities' (which is underlined), 'Information for the Public', and 'Contact Us'. The main content area below the menu is a dark blue banner with the text 'Charities Governance Code' in white. On the right side of this banner, there is a smaller white text box containing the words 'Charities Governance Code'.



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The six principles of charity governance

Charity trustees are responsible for the governance of their charity and should make sure that the following governance principles are being applied. Your charity is:



1 advancing
its charitable
purpose



2 behaving with
integrity



3 leading people



4 exercising
control



5 working
effectively



6 being
accountable and
transparent

Charities retain Charities Governance Code documentation – only provide to the Charities Regulator if requested

- Compliance record form

Principle 1: Advancing Charitable Purpose **CORE STANDARDS**

1.1 Be clear about the purpose of your charity and be able to explain this in simple terms to anyone who asks.

Actions our charity takes to meet standards:	Evidence of our actions:

1.2 Consider whether or not any private benefit arises ([see glossary](#)). If a private benefit arises, consider if it is reasonable, necessary and ancillary to the public benefit that your charity provides.

Actions our charity takes to meet standards:	Evidence of our actions:

1.3 Agree an achievable plan for at least the next year that sets out what you will do to advance your purpose.

Actions our charity takes to meet standards:	Evidence of our actions:



Question which currently appears on charity Annual Report

Please indicate if your organisation has commenced the implementation of the Charities Governance Code. *

Yes

No

We will be considering the approach early adopters take with the Code. We can learn from the experience and reporting in some charities and we want to put this to good use and drive forward best practice. You can also guide you through the implementation process and provide feedback. Please tick the box if you wish to be contacted by the Charities Regulator regarding the implementation of the Charities Governance Code. (Please note, due to resource constraints, only a limited number of charities can be selected for review and feedback. The selection will be carried out on a random basis.)

Please indicate if you wish to be contacted by the Charities Regulator. *

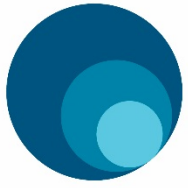
Yes

No

Question which will appear on Annual Reports from January 2021

When a charity files its Annual Report in 2021, it will be required to declare if, at the date of filing of the Annual Report, the charity –

- is fully compliant with the Charities Governance Code – **Declaration A**, or
- is partially compliant with the Charities Governance Code, with a free text box allowing the charity to explain what standards it is not in compliance with and why – **Declaration B**, or
- has not started implementing the Charities Governance Code, with a free text box allowing the charity to explain why it is not in compliance – **Declaration C**.



Example of declaration of partial compliance on Annual Report

Please select one or more of the standards to which your organisation has complied. Details of activities undertaken should be recorded in your Compliance Record Form.

Principle 6: Being Accountable and Transparent – Additional Standards

Please select the Additional Standards with which your organisation has complied + ⓘ

- 6.6 Production of unabridged accounts and annual report
- 6.7 Public statement of codes and standards of practice
- 6.8 Review of complaints and actions taken

2) Multi-Select

Principle 6: Being Accountable and Transparent – Additional Standards

Please select the Standards your organisation has complied with or which are not applicable to your organisation: + ⓘ

[Click here to select all that apply](#)

- Select All
- 6.1 Display of RCN on written materials
- 6.2 Identification of stakeholders
- 6.3 Involvement of stakeholders
- 6.4 Procedures for queries, comments and complaints
- 6.5 Reporting requirements of funders and donors
- 6.6 Production of unabridged accounts and annual report
- 6.7 Public statement of codes and standards of practice

What will appear on the Register of Charities?

It will depend on the declaration submitted on the Annual Report filed by each charity in 2021:

- Any charity which declares that it is in compliance with the Code (**Declaration A**), will have that declaration publicly displayed on the Register from the date that the Annual Return is filed.
- The compliance status of any charity that declares that it is in partial compliance with the Code (**Declaration B**), will not be publicly visible on the Register, unless that charity specifically requests that the declaration is shown along with the reason for partial compliance.
- This will allow any charity that has made progress towards being fully compliant with the Code, but which is restricted from being in full compliance for some reason that is close to being resolved, to highlight this on the Register.
- The compliance status of any charity that declares that it has not started implementing the Code and is not in compliance (**Declaration C**), will not be visible on the Register



Sample of what Register might look like where declaration of partial compliance has been made

Registered Charity

Other registered names: Registered Charity

Registered Charity Number (RCN): 12345678

1 Sidewalk Street Lower, Dublin 2, Republic of Ireland.

Status: ✓ Registered

Home > Information for the Public > Search the Register of Charities > Charity Detail

COMPANIES REGISTRATION OFFICE NUMBER
123456

CHY (REVENUE) NUMBER
1234

TYPE OF ORGANISATION
Public limited company

[Back to Results](#)

[New Search](#)

[Print page](#)

Overview **Finance & Activities** Documents People

Charities Governance Code (Status: 4 Sep 2020)

This charity has declared on the date above that it is partially in compliance with the Charities Governance Code. The standards with which it is not yet in compliance are as follows:

- 1.4 Resource Availability
- 3.3 Employment arrangements for staff
- 6.4 Procedures for queries, comments and complaints

The charity as provided the following explanation as to why it is not in full compliance with the Charities Governance Code:

- Insufficient resources
- Other:
 - Covid-19 Pandemic restrictions on holding board meetings

Charitable Purpose

- Relief of poverty or economic hardship



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Information note released by the
Charities Regulator in October 2020



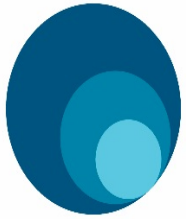
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Information Note
Charities Governance Code –
Reporting on Compliance in 2021

OCTOBER
2020

Charities Regulator 2021

- It will be possible for charities to update their status on the Register in relation to their compliance with the Code following the submission of their Annual Report in 2021 – separate form similar to updating trustees etc.
- The Charities Regulator will monitor compliance rates with the Governance Code and reasons for non-compliance.
- The focus will be on getting all charities into compliance with the Code.
- Will continue to develop guidance and FAQ's to assist charities.
- The Charities Regulator has already been in contact with charities who have completed the Governance Code to get feedback.
- The Governance Code will increase public trust and confidence in charities.
- Donors will be able to check the Register to see if a charity has declared that it is compliance with the Code.



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Internal Financial Controls Guidelines for Charities

Last updated 14 June, 2017

2.1.4. Debit Card / Credit Card Payments

Debit Card / Credit Card Payments	Yes / No / N/A	Comment / Action Required?
a) Does the charity have debit cards/credit cards in use?		
b) Does the charity have a policy for the use of payment cards, including criteria for their issue, spending limits and security?		
c) Does the charity communicate the policy for the use of cards to all trustees and staff using them?		
d) Are cards cancelled when the holder ceases to work for the charity?		
e) Are travel and subsistence costs incurred in line with budgeted expenditure and subject to pre-approval where necessary?		
f) Is all card expenditure supported by vouchers and invoices and recorded in the accounting records each time the card is used?		
g) Are card statements sent to the responsible charity department and independently checked against supporting records and invoices?		
h) Is expenditure incurred by way of debit/ credit cards subject to adequate levels of financial monitoring and reporting?		
i) Is the cardholder's use of the card independently reviewed on a periodic basis to confirm its use is consistent with the policy?		



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Thank you