

# Charities Governance Code Compliance Record Form – SAMPLE FOR SMALL VOLUNTEER ONLY CHARITIES

**Note:** 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 is an information tool only to help charity trustees with the implementation of the Charities Governance Code and the completion of the Compliance Record Form. This document is not a substitute for professional advice. It does not contain an exhaustive list of possible actions or evidence and charity trustees need to understand all laws, regulatory requirements and governance standards applicable to their charity. This document is for guidance only and organisations should complete their own Compliance Record Form.

## 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.

## Charities Governance Code Compliance Record Form – SAMPLE FOR SMALL VOLUNTEER ONLY CHARITIES

Where a particular standard is not applicable to your charity - explain why.

**Action:** Charity trustees discuss and document reasons for not-applying certain standards and this is regularly reviewed at trustee meetings.

**Evidence:** Relevant Meeting Minutes.

SAMPLE

# Charities Governance Code Compliance Record Form – SAMPLE FOR SMALL VOLUNTEER ONLY CHARITIES

## 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:
The charity's object clause (main purpose of charity) as set out in the charity's own rulebook has been discussed and understood by the board of trustees. (see <a href="#">'What is a Charity'</a> for guidance)	Minutes of Meeting dated [Insert Date] Up to date rule book or governing document
Our charitable purpose and objectives are clearly stated on our website.	Website Page

### 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:
Charity trustees discussed how private benefit might arise and, if it does arise, how to ensure it is necessary, reasonable and ancillary to the public benefit. (see <a href="#">'What is a Charity'</a> for guidance)	Minutes of Meeting dated [Insert Date]
Charity trustees understand expenses that can be claimed and that they are in line with the public service rates (i.e. in line with Revenue Commissioners rates).	Minutes of Meeting dated [Insert Date] and/ or Approved Travel and Subsistence Policy
Minimum of three quotes are obtained for purchases of goods and services.	Minutes of Meeting dated [Insert Date] and/ or Approved Procurement Policy

## Charities Governance Code Compliance Record Form – SAMPLE FOR SMALL VOLUNTEER ONLY CHARITIES

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

Actions our charity takes to meet standards:	Evidence of our actions:
Our planned activities and budget for the next year have been agreed (see the Charities Regulator's <a href="#">'Guidance Note on Planning'</a> , <a href="#">'Annual plan template'</a> and <a href="#">'Annual budget template'</a> ).	Minutes of Meeting dated [Insert Date] <i>and/or</i> Documented Annual Plan and Budget

### 1.4 Make sure your charity has the resources it needs to do the activities you plan. If you don't have the resources, you need to show a plan for getting those resources.

Actions our charity takes to meet standards:	Evidence of our actions:
Our planned activities and budget for the next year have been agreed (see the Charities Regulator's <a href="#">'Guidance Note on Planning'</a> , <a href="#">'Annual plan template'</a> and <a href="#">'Annual budget template'</a> ).	Minutes of Meeting dated [Insert Date] <i>and/or</i> Documented Annual Plan and Budget

### 1.5 From time to time, review what you are doing to make sure you are still:

- acting in line with your charity's purpose; and
- providing public benefit.

Actions our charity takes to meet standards:	Evidence of our actions:
The activities of the organisation are reviewed annually to ensure they are in line with the objects/purposes laid out in our rulebook (governing document).	Minutes of Meeting dated [Insert Date]
Performance against the plan and associated budgets is reviewed regularly at board/trustee meetings.	Minutes of Meeting dated [Insert Date]

# Charities Governance Code Compliance Record Form – SAMPLE FOR SMALL VOLUNTEER ONLY CHARITIES

## Principle 1: Advancing charitable purpose **ADDITIONAL STANDARDS**

### 1.6 Develop your charity's strategic plan and associated operational plans.

Actions our charity takes to meet standards:	Evidence of our actions:
N/A - Our charity is a non-complex organisation	

### 1.7 Make sure there is an appropriate system in place to: - monitor progress against your plans; and - evaluate the effectiveness of the work of your charity.

Actions our charity takes to meet standards:	Evidence of our actions:
N/A - Our charity is a non-complex organisation	

### 1.8 From time to time, consider the advantages and disadvantages of working in partnership with other charities, including merging or dissolving (winding up).

Actions our charity takes to meet standards:	Evidence of our actions:
N/A - Our charity is a non-complex organisation	

# Charities Governance Code Compliance Record Form – SAMPLE FOR SMALL VOLUNTEER ONLY CHARITIES

## Principle 2: Behaving with Integrity **CORE STANDARDS**

**2.1 Agree the basic values that matter to your charity and publicise these, so that everyone involved understands the way things should be done and how everyone is expected to behave.**

Actions our charity takes to meet standards:	Evidence of our actions:
Charity trustees discussed and agreed the basic values that matter to our charity.	Minutes of Meeting dated [Insert Date] <i>and/ or</i> agreed vision, mission and values statement.

**2.2 Decide how you will deal with conflicts of interests and conflicts of loyalties. You should also decide how you will adhere to the Charities Regulator’s guidelines on this topic.**

Actions our charity takes to meet standards:	Evidence of our actions:
Charity trustees discussed and agreed how conflicts of interests might arise and how to manage them. (see <b>Charities Regulator’s Guidance on ‘<a href="#">Managing Conflicts of Interest</a>’, <a href="#">Appendix A – Conflict of Interest Policy</a>, <a href="#">Appendix B – Template of Register of interests</a>)</b>	The Chair reminds the board members/charity trustees to declare any conflicts of interest at the start of each meeting and it is noted in the minutes of each meeting whether any conflicts arise or not.

**2.3 Have a code of conduct for your board that is signed by all charity trustees. It must make clear the standard of behaviour expected from charity trustees. This includes things like maintaining confidentiality and what to do in relation to:**

- gifts and hospitality; and
- out-of-pocket expenses.

Actions our charity takes to meet standards:	Evidence of our actions:
A Code of Conduct for Charity Trustees has been agreed and documented. (see <b>the Charities Regulator’s guidance on ‘<a href="#">Code of Conduct for Charity Trustees</a>’</b> )	Minutes of Meeting dated [Insert Date]
Each charity trustee formally signs up and adheres to the Code of Conduct.	Signed Codes of Conduct for all Charity Trustees

# Charities Governance Code Compliance Record Form – SAMPLE FOR SMALL VOLUNTEER ONLY CHARITIES

## Principle 3: Leading People **CORE STANDARDS**

### 3.1 Be clear about the roles of everyone working in and for your charity, both on a voluntary and paid-basis.

Actions our charity takes to meet standards:	Evidence of our actions:
Key officers on the board such as the Chairperson and Secretary have specific functions assigned to them, which are clearly documented and understood. (see <b>the Charities Regulator’s guidance on ‘<a href="#">The Role of the Chairperson</a>’ and ‘<a href="#">The Role of the Secretary</a>’</b> )	Minutes of Meeting dated [Insert Date] <i>and/or</i> Approved board roles description
Key volunteer responsibilities are agreed and documented.	Minutes of Meeting dated [Insert Date] <i>and/or</i> Approved role descriptions for volunteers

### 3.2 Make sure there are arrangements in place for the effective involvement of any volunteers, including what to do if any problems arise.

Actions our charity takes to meet standards:	Evidence of our actions:
Charity trustees have agreed procedures around volunteer recruitment and a process for raising and dealing with issues/complaints	Minutes of Meeting dated [Insert Date] <i>and/or</i> Volunteer Policy
We hold a meeting of volunteers once or twice a year, where their contribution to our charity is recognised and where any issues can be raised	Minutes of Meeting dated [Insert Date]

## Charities Governance Code Compliance Record Form – SAMPLE FOR SMALL VOLUNTEER ONLY CHARITIES

### 3.3 Make sure there are arrangements in place that comply with employment legislation for all paid staff including:

- recruitment; - N/A – volunteer only charity with no employees
- training and development; - N/A – volunteer only charity with no employees
- support, supervision and appraisal; - N/A – volunteer only charity with no employees
- remuneration (money paid for work); and dismissal. - N/A – volunteer only charity with no employees

Actions our charity takes to meet standards:	Evidence of our actions:
N/A	Our organisation does not have employees

### 3.4 Agree operational policies where necessary, to guide the actions of everyone involved in your charity.

Actions our charity takes to meet standards:	Evidence of our actions:
The board of trustees has agreed/ documented the necessary operational policies needed to guide the actions of everyone involved in the day to day actives of the charity.	Minutes of Meeting dated [Insert Date] <i>and/or</i> policy hand book



# Charities Governance Code Compliance Record Form – SAMPLE FOR SMALL VOLUNTEER ONLY CHARITIES

## Principle 3: Leading People **ADDITIONAL STANDARDS**

**3.5 Make sure to document the roles, legal duties and delegated responsibility for decision-making of:**

- individual charity trustees and the board as a whole;
- any sub-committees or working groups;
- staff and volunteers.

Actions our charity takes to meet standards:	Evidence of our actions:
N/A - Our charity is a non-complex organisation	

**3.6 Make sure that there are written procedures in place which set out how volunteers are:**

- recruited; supported and supervised while within your charity; and
- the conditions under which they exist.

Actions our charity takes to meet standards:	Evidence of our actions:
N/A - Our charity is a non-complex organisation	

**3.7 Decide how you will develop operational policy in your charity. You also need to decide how your charity trustees will make sure that the policy is put in place and kept up-to-date.**

Actions our charity takes to meet standards:	Evidence of our actions:
N/A - Our charity is a non-complex organisation	

# Charities Governance Code Compliance Record Form – SAMPLE FOR SMALL VOLUNTEER ONLY CHARITIES

## Principle 4: Exercising Control **CORE STANDARDS**

**4.1 Decide if your charity’s current legal form and governing document are fit for purpose. Make changes if necessary, telling the Charities Regulator in advance that you are doing so.**

Actions our charity takes to meet standards:	Evidence of our actions:
Our rule book (governing document) is regularly revisited to ensure current activities fall within the defined objectives and the charity’s purpose remains relevant and valid.	Minutes of Meeting dated [Insert Date] Up to date governing document
Charity trustees understand the legal form of our charity (association, company, etc.) and are satisfied that our current legal form is best suited taking into account our charitable purpose, planned activities and how we propose to fund this activities (see the Charities Regulator’s <a href="#">Guidance on winding up a charity</a> )	Minutes of Meeting dated [Insert Date]

**4.2 Find out the laws and regulatory requirements that are relevant to your charity and comply with them.**

Actions our charity takes to meet standards:	Evidence of our actions:
The charity trustees understand the legal and regulatory framework for our charity and are satisfied that our charity meets its legal, regulatory and contractual obligations and any constitutional requirements (see Charities Regulator’s <a href="#">General note on ‘other’ Legal and Regulatory requirements</a> ).	Minutes of Meeting dated [Insert Date] List laws and regulations applicable to your charity (e.g. Charities Act; Companies Act; Revenue Commissioners; GDPR; Garda Vetting; etc.)  Copy of legal advice (if applicable)

**4.3 If your charity raises funds from the public, read the Charities Regulator’s guidelines<sup>1</sup> on this topic and make sure that your charity adheres to them as they apply to your charity.**

Actions our charity takes to meet standards:	Evidence of our actions:
<a href="#">The Charities Regulator’s ‘Guidelines for Charitable Organisations on Fundraising from the Public’</a> have been discussed and considered by the board	Minutes of Meeting dated [Insert Date] and/ or Fundraising Policy/ Procedures

<sup>1</sup> See Guidelines for Charitable Organisations on Fundraising from the Public - available from: <https://www.charitiesregulator.ie/media/1265/guidance-for-fundraising-english.pdf>

## Charities Governance Code Compliance Record Form – SAMPLE FOR SMALL VOLUNTEER ONLY CHARITIES

of Charity Trustees. The board of charity trustees is committed to complying with the principles set out in the Guidelines.	
---	--

#### 4.4 Make sure you have appropriate financial controls in place to manage and account for your charity's money and other assets.

Actions our charity takes to meet standards:	Evidence of our actions:
We agreed and implemented appropriate internal financial controls in line with the the Charities Regulator's ' <a href="#">Internal Financial Controls Guidelines</a> '.	Minutes of Meeting dated [Insert Date] <i>and/or</i> Documented financial policies and procedures

#### 4.5 Identify any risks your charity might face and how to manage these.

Actions our charity takes to meet standards:	Evidence of our actions:
Charity Trustees identified risks that our organisation is facing and agreed how to address them. (See ' <a href="#">Guidelines on Risk Management for charities</a> ')	Minutes of Meeting dated [Insert Date] <i>and/or</i> Risk Management Plan <i>(List all relevant minutes)</i>

#### 4.6 Make sure your charity has appropriate and adequate insurance cover.

Actions our charity takes to meet standards:	Evidence of our actions:
The charity has appropriate and adequate insurance cover and each policy is reviewed annually before renewal to ensure organisation is complying with the terms of the insurance contract.	Minutes of Meeting dated [Insert Date] Insurance Policy Copy of professional advice (if applicable)

# Charities Governance Code Compliance Record Form – SAMPLE FOR SMALL VOLUNTEER ONLY CHARITIES

## Principle 4: Exercising Control **ADDITIONAL STANDARDS**

**4.7 You should have written procedures to make sure that you comply with all relevant legal and regulatory requirements.**

Actions our charity takes to meet standards:	Evidence of our actions:
N/A - Our charity is a non-complex organisation	

**4.8 Make sure there is a formal risk register that your board regularly reviews.**

Actions our charity takes to meet standards:	Evidence of our actions:
N/A - Our charity is a non-complex organisation	

**4.9 Consider adopting additional good practice standards that are relevant to the particular work that your charity does.**

Actions our charity takes to meet standards:	Evidence of our actions:
N/A - Our charity is a non-complex organisation	

# Charities Governance Code Compliance Record Form – SAMPLE FOR SMALL VOLUNTEER ONLY CHARITIES

## Principle 5: Working Effectively **CORE STANDARDS**

- 5.1 Identify charity trustees with the necessary skills to undertake:**
- any designated roles set out in your governing document; and
  - other roles as appropriate within the board.

Actions our charity takes to meet standards:	Evidence of our actions:
Existing range of skills and experiences on the Board of Trustees are considered regularly with any designated roles assigned to suitably qualified board members.	Minutes of Meeting dated [Insert Date] <i>and/or</i> Approved role descriptions

- 5.2 Hold regular board meetings. Give enough notice before meetings and provide prepared agendas.**

Actions our charity takes to meet standards:	Evidence of our actions:
Board Meetings are held regularly and meeting dates are agreed in advance	Schedule of Board Meetings for the year
Meeting notices, agendas and other relevant papers are provided to the board members by the secretary at least five days in advance of meetings ( <b>see the Charities Regulator’s guidance on ‘<a href="#">The role of the Secretary of a charity</a>’ and ‘<a href="#">The role of the Chairperson of a charity</a>’</b> ).	Secretary’s copy of the Board papers for each meeting held in [Insert Year]

- 5.3 At a minimum, your board agendas should always include these items:**
- reporting on activities;
  - review of finances; and
  - conflicts of interests and loyalties.

Actions our charity takes to meet standards:	Evidence of our actions:
The following items are always on our board agendas: <ul style="list-style-type: none"> <li>• reporting on activities</li> <li>• review of finances</li> <li>• conflicts of interests and loyalties</li> </ul>	Minutes of meetings and records of decisions

## Charities Governance Code Compliance Record Form – SAMPLE FOR SMALL VOLUNTEER ONLY CHARITIES

(See the Charities Regulator’s guidance on [‘Guidance note on minute taking’](#))

**5.4 Make sure that your charity trustees have the facts to make informed decisions at board meetings and that these decisions are recorded accurately in the minutes.**

Actions our charity takes to meet standards:	Evidence of our actions:
Minutes are taken of board meetings and all other formal decisions of the board are properly recorded. (see <a href="#">‘Appendix A – Explanatory sample board minutes’</a> and <a href="#">‘Appendix B – Board Minutes Template’</a> ).	Minutes of Meeting dated [Insert Date] <i>(List all relevant minutes)</i> <i>(List various reports provided to charity trustees e.g. management accounts, etc.)</i>

**5.5 Consider introducing term limits for your charity trustees, with a suggested maximum of nine years in total.**

Actions our charity takes to meet standards:	Evidence of our actions:
Appropriate term limits are discussed and agreed	Minutes of Meeting dated [Insert Dates] <i>and/or</i> Board Rotation Policy/ Procedures

**5.6 Recruit suitable new charity trustees as necessary and make sure they receive an induction.**

Actions our charity takes to meet standards:	Evidence of our actions:
Existing range of skills and experience is considered regularly with any significant gaps identified and filled as necessary (see the Charities Regulator’s <a href="#">‘Guidance on succession planning’</a> ) <a href="#">plan around recruitment of trustees</a>	Minutes of Meeting dated [Insert Date] Copy of adverts seeking persons with specific experience to serve as charity trustees
Recruitment and induction process discussed and agreed (see the Charities Regulator’s <a href="#">‘Guidance on Induction and Recruitment of prospective charity trustees’</a> ).	Minutes of Meeting dated [Insert Date] Recruitment Policy/ Procedures Induction pack (see <a href="#">‘Board induction checklist’</a> )

## Charities Governance Code Compliance Record Form – SAMPLE FOR SMALL VOLUNTEER ONLY CHARITIES

### 5.7 Make sure all of your trustees understand:

- their role as charity trustees;
- the charity's governing document; and
- this Code.

Actions our charity takes to meet standards:	Evidence of our actions:
Our rule book (governing document) is regularly revisited to ensure that the board of charity trustees is aware of the specific powers laid down in our constitution.	Minutes of Meeting dated [Insert Date]
All charity trustees read and discussed the Charities Governance Code at a meeting of the charity's Board	Minutes of Meeting dated [Insert Date] Governance Code training
All board members understand their legal responsibilities in relation to their role	See <a href="#">Legal Duties of Charity Trustees</a>

### 5.8 Commit to resolving problems and emerging issues as quickly as possible and in the best interests of your charity.

Actions our charity takes to meet standards:	Evidence of our actions:
Discuss and agree process of dealing with conflicts/ issues within the board	Minutes of Meeting dated [Insert Date] and/ or Trustee Grievance Policy

### 5.9 From time to time, review how your Board operates and make any necessary improvements.

Actions our charity takes to meet standards:	Evidence of our actions:
Annual board appraisal is carried out to address key areas of working and any future improvements are considered and agreed.	Minutes of Meeting dated [Insert Date] and/or Board appraisal forms/ reports

# Charities Governance Code Compliance Record Form – SAMPLE FOR SMALL VOLUNTEER ONLY CHARITIES

## Principle 5: Working Effectively **ADDITIONAL STANDARDS**

**5.10 Make sure you send out board packs with enough notice and include all relevant reports and explanatory papers to enable informed decision-making.**

Actions our charity takes to meet standards:	Evidence of our actions:
N/A - Our charity is a non-complex organisation	

**5.11 Make sure that you have a charity trustee succession plan in place and consider how you can maximise diversity among your charity trustees.**

Actions our charity takes to meet standards:	Evidence of our actions:
N/A - Our charity is a non-complex organisation	

**5.12 Put in place a comprehensive induction programme for new charity trustees.**

Actions our charity takes to meet standards:	Evidence of our actions:
N/A - Our charity is a non-complex organisation	

**5.13 Conduct a regular review that includes an assessment of:**

- the effectiveness of your board as a whole, office holders and individual charity trustees
- adherence to the board code of conduct; and
- the structure, size, membership and terms of reference of any sub-committees.

Actions our charity takes to meet standards:	Evidence of our actions:
N/A - Our charity is a non-complex organisation	

**5.14 Do regular skills audits and provide appropriate training and development to charity trustees and staff. If necessary, recruit to fill any competency gaps on the board of your charity.**

Actions our charity takes to meet standards:	Evidence of our actions:
N/A - Our charity is a non-complex organisation	



# Charities Governance Code Compliance Record Form – SAMPLE FOR SMALL VOLUNTEER ONLY CHARITIES

## Principle 6: Being Accountable **CORE STANDARDS**

- 6.1 Make sure that the name and Registered Charity Number (RCN) of your charity is displayed on all of your written materials, including your:**
- website;
  - social media platforms; and
  - email communications.

Actions our charity takes to meet standards:	Evidence of our actions:
Our charity name and Registered Charity Number as entered on the Register of Charities are clearly displayed on all our written materials including website, social media platforms and email communications. This is monitored by the board of charity trustees on a regular basis.	See our website/ Facebook page. Sample emails Sample letters

- 6.2 Identify your stakeholders and decide how you will communicate with them.**

Actions our charity takes to meet standards:	Evidence of our actions:
Our communications' procedures are agreed and implemented ( <b>see the Charities Regulator's <a href="#">'Guidance on Charity Communications'</a></b> ).	Minutes of Meeting dated [Insert Date] <i>(List all relevant minutes)</i>  Annual Report Newsletters
Discussed and agreed who our beneficiaries and key stakeholders are	Minutes <i>and/or</i> list of stakeholders

## Charities Governance Code Compliance Record Form – SAMPLE FOR SMALL VOLUNTEER ONLY CHARITIES

### 6.3 Decide if and how you will involve your stakeholders in your:

- planning;
- decision-making; and
- review processes.

Actions our charity takes to meet standards:	Evidence of our actions:
We host or attend relevant seminars/ networking events. Discussion/ meeting with stakeholders	Schedule of events/ attendance sheets

### 6.4 Make sure you have a procedure for dealing with:

- queries;
- comments; and
- complaints.

Actions our charity takes to meet standards:	Evidence of our actions:
Complaints and feedback policy/ procedures are agreed, documented and communicated.	Minutes of Meeting dated [Insert Date] <i>(List all relevant minutes)</i> [Charity Name] Complaints policy/ documented procedures. A record of all related feedback

### 6.5 Follow the reporting requirements of all of your funders and donors, both public and private.

Actions our charity takes to meet standards:	Evidence of our actions:
We discuss specific compliance and reporting requirements set by funders and donors.	Minutes of Meeting dated [Insert Date] <i>(List all relevant minutes)</i> Service Level Agreements

# Charities Governance Code Compliance Record Form – SAMPLE FOR SMALL VOLUNTEER ONLY CHARITIES

## Principle 6: Being Accountable **ADDITIONAL STANDARDS**

**6.6 Produce unabridged (full) financial accounts and make sure that these and your charity’s annual report are widely available and easy for everyone to access.**

Actions our charity takes to meet standards:	Evidence of our actions:
N/A - Our charity is a non-complex organisation	

**6.7 Make sure all the codes and standards of practice to which your charity subscribes are publicly stated.**

Actions our charity takes to meet standards:	Evidence of our actions:
N/A - Our charity is a non-complex organisation	

**6.8 Regularly review any complaints your charity receives and take action to improve organisational practice.**

Actions our charity takes to meet standards:	Evidence of our actions:
N/A - Our charity is a non-complex organisation	

**Charities Governance Code Compliance Record Form – SAMPLE FOR  
SMALL VOLUNTEER ONLY CHARITIES**

Document Reference number: CE FRM 8.2.1 002 Rev 000

February 2021

[www.charitiesregulator.ie](http://www.charitiesregulator.ie)

© Charities Regulator 2018