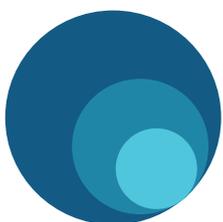




# ANNUAL REPORT [2020]



An Rialálaí  
Carthanas

Charities  
Regulator

# Our Vision

A vibrant, trusted charity sector that is valued for the public benefit it provides.



# Our Mission

To regulate the charity sector in the public interest so as to ensure compliance with the law and support best practice in the governance, management and administration of charities.

*“The pandemic further highlighted the extent to which charities are reliant on the trust and confidence of the public.”*

- Patrick Hopkins, Chairperson and Helen Martin,  
Chief Executive of the Charities Regulator

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# Our Functions

**The Charities Regulatory Authority ('Charities Regulator') was established on 16 October 2014 and is responsible for the regulation of charitable organisations ('charities') and the protection of charitable assets. We have a number of general functions under the Charities Act 2009 ('the Act') which are to:**



- Increase public trust and confidence in the management and administration of charities;
- Promote compliance by charity trustees with their duties in the control and management of charities;
- Promote the effective use of the property of charities;
- Ensure the accountability of charities to donors and beneficiaries of charitable gifts, and the public;
- Promote understanding of the requirement that charitable purposes confer a public benefit;
- Establish and maintain a register of charities;
- Ensure and monitor compliance by charities with the Act;
- Encourage and facilitate the better administration and management of charities by the provision of information or advice, including in particular by way of issuing and approving guidelines, codes of conduct, and model constitutional documents, where deemed appropriate;
- Carry on such activities or publish such information (including statistical information) concerning charities and charitable trusts where deemed appropriate;
- Provide information (including statistical information) or advice, or make proposals, to the Minister on matters relating to the functions of the Charities Regulator

# Our Values



## Independence



We take decisions independently and in the public interest. We stand over our actions and decisions and take responsibility for them.

## Fairness



We operate fairly, impartially and with integrity. We apply our procedures consistently and give reasons for our actions and decisions.

## Engagement



We communicate with and listen to our stakeholders. We seek to anticipate and address regulatory issues of concern to them. We adopt a collaborative approach as much as possible.

## Transparency



We operate in an open and transparent manner. Our actions and decisions are informed by evidence. We make relevant information available about how we operate and about the sector we regulate.

## Proportionality



We recognise the diversity of size and capacity among the organisations that we regulate. We regulate in a proportionate way and target the resources available to us at areas of greatest impact and risk.

# Statement from the Chairperson and Chief Executive



**Patrick Hopkins**  
Chairperson



**Helen Martin**  
Chief Executive

In 2020, we started the year with a clear focus on working to progress our key priorities in accordance with our Statement of Strategy 2019 – 2021. However, by the end of March, like all organisations, we faced a myriad of challenges brought about by the COVID-19 pandemic. Our immediate concern was for the safety of our staff while ensuring that we could operate remotely to provide much needed support to registered charities as the year and the pandemic progressed.

Recognising the significant pressures that charities were under, we ensured that our contact centre staff remained available to assist charities and point them towards available guidance and supports. By the end of 2020, staff of the Charities Regulator had dealt with over 18,000 email, telephone and web contacts. Staff's dedication and professionalism was acknowledged in research carried out in late December 2020 and early 2021 on behalf of the Charities Regulator, where the knowledge and helpfulness of our staff as well as speed and quality of response ranked highly with charities when they were asked to rate the Charities Regulator's performance. We would therefore like to take this opportunity to acknowledge and thank staff of the Charities Regulator for their commitment and hard work in what was an incredibly challenging year.

We continued with our research plans during 2020 by commissioning our first national surveys of the public and charities on a range of issues relevant to the regulation of charities in Ireland today. This research will inform our work and strategic focus over the coming years and will form the basis for future areas of research relevant to the sector.

As part of our response to the pandemic, we also sought to address the practical difficulties faced by charity trustees in finalising financial statements during the year by extending the statutory deadline for submitting annual reports twice during 2020. By the final deadline of 16 December 2020, 78% of charities had submitted their annual reports, demonstrating a clear commitment by charities to ensuring that statutory requirements continued to be met notwithstanding the difficult circumstances that they faced during the year.

The pandemic further highlighted the extent to which charities are reliant on the trust and confidence of the public in terms of attracting volunteers and funds to provide vital services and

*"This research will inform our work and strategic focus over the coming years and will form the basis for future areas of research relevant to the sector."*

supports to the vulnerable in our society and the wider public. Supporting registered charities to strengthen standards of governance within their organisations while at the same time holding charities to account where those standards are not met remained central to our regulatory mandate in 2020.

In addition to responding to the public health crisis, the Charities Regulator carried on core work in the area of charity registration with 912 charities added to the Register of Charities in 2020. Our compliance and enforcement team continued to address concerns raised by members of the public regarding charities and other organisations. On foot of that work, 512 concerns were closed during the year and 3 statutory investigations were commenced.

Recognising the central role that basic standards of governance can play in assisting charities to navigate the challenges caused by the public health crisis, the Charities Regulator worked with stakeholders to ensure that the planned rollout of the Charities Governance Code continued during 2020. Our work in this area included providing online training on the Charities Governance Code which was availed of by over 1,000 charity trustees in 2020. We added further materials and guidance to the Governance Code Toolkit and FAQs, liaising directly with over 100 charities to assess the progress made by them in relation to implementing the Code. Engaging directly with charities during the year to understand the nature of any difficulties encountered with particular standards in the Code, enabled us to identify and develop further guidance and template materials to support the sector. The importance of the work undertaken by the Charities Regulator and charities in the area of governance was clear from the research commissioned by the Charities Regulator in late 2020 and early 2021 in which 96% of those who responded to the survey confirmed that they were aware of the Charities Governance Code with 85% of those stating that they thought that it was assisting their charity to improve how it was run.

As the regulator of charities in Ireland, our strategic priorities recognise the importance of ensuring that we are appropriately resourced with suitably qualified, experienced and skilled staff. Notwithstanding the pandemic, recruitment for a number of key vacancies took place during 2020 and we worked closely with the Department of Rural and Community Development to progress our plans for greater corporate independence.

We also moved all of our events online and in total 1,276 people attended Charities Regulator events in 2020. For Charity Trustees' Week 2020, we saw a 376% increase in attendance at our webinars when compared with face-to-face events held in 2019. Attendance at our events, demonstrated a clear commitment on the part of those volunteering and working in the charities sector to engage with the Charities Regulator.

There is no doubt that the outbreak of the COVID-19 pandemic in early 2020 presented the greatest challenge we have faced as a society in decades. The value that the Irish public place on charities was clear from the research which the Charities Regulator commissioned where 86% of survey respondents believed charities and the work they do to be either important or very important and 78% rated the impact of charities in Irish society as either significant or very significant.

While we are confident that we are moving ever closer to our vision of a vibrant trusted charity sector that is valued for the public benefit it provides, we are conscious that there is still much to do some of which is reliant on amendments to the Charities Act 2009. We will continue to work with the Department of Rural and Community Development as it seeks to move the required legislation forward and are grateful to the Minister and Department officials for their support of the Charities Regulator during 2020.

In conclusion, on behalf of the Board and staff of the Charities Regulator, we would like to thank all of our stakeholders for their continuing support and engagement with our work.



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Patrick Hopkins  
Chairperson



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Helen Martin  
Chief Executive

June 2021

# Highlights of [2020]

11,426 charities  
on the Register at  
the end of 2020,  
an increase  
of 8.7%

912  
organisations were  
added to the Register  
of Charities in 2020,  
up 7.9% on 2019



134 CHARITIES  
were deregistered  
as they lost their  
charitable tax status,  
an increase of 3.1%  
on 2019



1,064  
charity trustees attended  
our Charities Governance  
Code online training  
sessions

3  
statutory  
investigations were  
launched

466 CONCERNS  
were received  
in 2020, down 28.2%  
on 2019

510 concerns  
were closed  
by year end

All staff of  
the Charities  
Regulator moved to  
**REMOTE  
WORKING**

New  
**PHONE  
LINE** was set  
up to  
allow staff  
to operate  
our contact  
centre remotely

Staff in our  
contact centre dealt  
with 18,020  
**contacts** over  
the course of the year

Annual reporting  
**Deadline**

for charities was extended twice in recognition of the challenges facing charities in 2020



**7 guidance documents**

for charities published on our website



Publication of **Impact of Covid-19** on Charities Survey Report



**1,276 PEOPLE**

attended Charities Regulator seminars in person and virtually in 2020

Face-to-face seminar



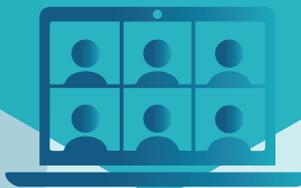
for newly-appointed charity trustees



**2**

Meet the Charities Regulator webinars

2 Charities Governance Code: Road to Compliance webinars



Webinar for organisations in the **APPLICATION PROCESS**

Charity Trustees' Week went

**VIRTUAL** for the first time

Public awareness media campaign supported by An Garda Síochána regarding clothing collections



Public awareness of the Charities Regulator



up 4% on 2019



Media campaign reminding the public to check the Register of Charities before donating

**148,730**

visitors to [www.charitiesregulator.ie](http://www.charitiesregulator.ie), up 20% on 2019



<sup>1</sup> Charities Regulator Public Survey research conducted Dec 2020. 57% awareness of the Charities Regulator, up from 53% in 2019.

# Our Operations

The work carried out by the Charities Regulator is aligned with the strategic priorities set out in our second Statement of Strategy 2019 - 2021. Our four Strategic Priorities are:

- Strengthen Public Trust & Confidence in Charities
- Provide Proportionate Risk-Based Regulation & Protection
- Promote Compliance & Enhance Engagement
- Enhance Operational Efficiency & Service Delivery

These Strategic Priorities form the basis of our work in the following areas:

- Registration of Charities
- Compliance & Enforcement
- Charity Services & Legal Affairs
- Communications & Stakeholder Engagement
- Guidance & Research
- Governance & Management of the Charities Regulator



# The Charities Governance Code

In November 2018, the Charities Regulator launched the Charities Governance Code<sup>2</sup>, which sets the minimum standards which charity trustees (i.e. anyone serving on the Board or a committee of a charity), should ensure their charity meets in order to effectively manage and control their organisation. The Charities Governance Code recognises the huge diversity which exists among Irish charities, ranging from organisations with millions of euro in turnover and hundreds of staff, to charities that are volunteer-led with very low incomes. It aims to be proportionate and it is written primarily with volunteer-only charities and charities with small numbers of paid staff in mind.

At the launch of the Code in 2018, the Charities Regulator indicated that 2020 was the year in which all registered charities were expected to have implemented the Charities Governance Code. As part of our commitment to supporting charity trustees to implement the Charities Governance Code, we developed a Charities Governance Code Toolkit<sup>3</sup>, which comprises a suite of guidance documents and templates, including completed 'Sample Compliance Record Forms' for both complex and smaller non-complex charities. In addition, in response to concerns raised by charity trustees and in order to ensure that registered charities had clarity with regard to reporting on the Code, the Charities Regulator published an Information Note on the "Charities Governance Code – Reporting on Compliance in 2021".

In the latter part of 2020, the Charities Regulator engaged with over 100 charities who had provided an early indication of the level of their charity's implementation of the Charities Governance Code. By engaging directly with the charities concerned, we were able to provide assistance and in doing so identified common issues being encountered and areas requiring further guidance materials and supports.

During 2020, a total of 34 online training courses in relation to the Charities Governance Code were provided, and over 1,000 charity trustees attended these courses. A video of one of these training sessions is now available on our website<sup>4</sup>. We also held two webinars on the topic of the 'Charities Governance Code: Road to Compliance' as part of Charities Trustees' Week in November 2020. A video of this webinar is also available on our website<sup>5</sup>.

*"Over 1,000 charity trustees attended Charities Governance Code training."*

*"It was informative and very good time as well - not too long not too short - interesting to hear another charity's experience in journey as well."*

**Attendee, Charities Governance Code – Road to Compliance webinar, 17 November**

<sup>2</sup> Charities Governance Code is available at the following link: <https://www.charitiesregulator.ie/media/1609/charities-governance-code.pdf>

<sup>3</sup> The Charities Governance Code Toolkit is available at the following link: <https://www.charitiesregulator.ie/en/information-for-charities/charities-governance-code>

<sup>4</sup> The Charities Governance Code Training Video is available to view at the following link: <https://www.charitiesregulator.ie/en/information-for-charities/charities-governance-code>

<sup>5</sup> Charities Governance Code: Road to Compliance webinar video is available to view at the following link: <https://www.charitiesregulator.ie/en/information-for-charities/events-and-information-videos>

# Registration of Charities

“Only a registered charity can legally use the term ‘charity.’”

The Charities Regulator maintains the Register of Charities. There were 11,426 charities on the Register of Charities as of 31 December 2020, a net increase of 912 from the end of 2019. Anyone can search or download a copy of the Register at [www.charitiesregulator.ie](http://www.charitiesregulator.ie).

- Registered charities are provided with an RCN (Registered Charity Number) upon registration which shows donors and the public that they are a regulated entity;
- Registered charities each have a page on the Register of Charities where donors or the public can find important information about the charity.

By law all charities which operate or wish to operate in the State must apply for inclusion on the Register of Charities regardless of their size, legal structure or income. The Register provides details about all registered charities and plays a crucial role in strengthening public trust and confidence in the charity sector. By necessity, the application process is a rigorous one and there are a number of benefits which come with successful registration, for example:

- Only a registered charity can legally use the terms “charity” or “Irish charity” when describing their organisation;
- Registered charities have the right to apply to the Revenue Commissioners for a number of tax exemptions, tax rebates and other beneficial schemes;
- Registered charities can apply for certain grants and certain sources of funding;

Charities registered by decision under section 39 of the Charities Act 2009<sup>6</sup> represent 44% (5,011) of the total number of charities on the Register – an increase of 6% from the end of 2019. At the end of 2020, 56% (6,415) of charities on the Register were registered under section 40 of the Charities Act 2009. Section 40 provides that when the Charities Regulator was established on 16 October 2014, organisations that already held a valid charitable tax exemption and associated CHY number issued to them by the Revenue Commissioners, were deemed automatically registered on the Register of Charities. There were 8,452 charities deemed automatically registered in this manner on 16 October 2014. Such charities remain registered with the Charities Regulator as long as they are entitled to hold the relevant charitable tax exemption. 134 deemed registered charities had their charitable tax exemption removed in 2020, which led to their automatic removal from the Register of Charities. In total, 2,075 organisations which were deemed to be registered under section 40 have been removed from the Register since the establishment of the Charities Regulator.

## The legal form of registered charities

Charities can take one of three types of legal form: Incorporated, unincorporated or charitable trust. Charities on the Register of Charities can be broken down in following way:

Legal form	Type	Amount	% of total
Incorporated	Companies	4,760	41.7%
Unincorporated	Association	1,638	14.3%
	Board of management (schools)	3,569	31.2%
	Other	838	7.3%
Charitable Trust	Trust	621	5.4%
	<b>Total</b>	<b>11,426</b>	

Table 1: Legal form of registered charities

<sup>6</sup> You can view the Charities Act 2009 at the following link: <http://www.irishstatutebook.ie/eli/2009/act/6/enacted/en/html>

# Charitable purpose of charities

The Charities Act 2009 sets out specific categories of charitable purpose. They are:

- The prevention or relief of poverty or economic hardship;
- The advancement of education;
- The advancement of religion;
- Any other purpose that is of benefit to the community\*.

Charitable purpose by category	Number	% of total
Advancement of education	5,988	33%
Advancement of religion	1,245	6.6%
Other purpose of benefit to the community	10,101	53.9%
Relief of poverty or economic hardship	1,397	7.5%
<b>Total</b>	<b>18,731**</b>	

Table 2: Charities by Charitable Purpose

## Annual Reporting by Charities

Charities are required to report annually on their charity's finances, resources and activities. Annual reports are due 10 months after the charity's financial year end. This is a legal requirement under section 52 of the Charities Act 2009. The Covid-19 pandemic impacted registered charities and in particular the way in which charity trustees ordinarily carry

out their duties. One of the measures taken in response to this impact was to extend the deadline specified for the filing of annual reports. The Authority extended the date on two occasions which resulted in the date for annual reports originally due to be filed between 12th March 2020 and 15th December 2020 being extended to 16th December 2020.

## Compliance with Annual Reporting

The Charities Regulator measures two key performance indicators relating to the filing of annual reports: charities' compliance with their annual report deadline and charities'

compliance within 7 months of the end of the year that the annual report should have been filed.

Year	Charities Filing on Time	Compliance at Y/end +7 months
2016	42%	89%
2017	54%	98%
2018	70%	95%
2019	75%	94%
2020	78%	N/A

Table 3: Annual Reporting by Charities

While the deadline for filing annual reports was extended by the Charities Regulator in 2020, the increase in charities filing on time in 2020 is a testament to the hard work, dedication

and commitment of volunteer charity trustees during the Covid-19 pandemic.

\* There are 12 sub-categories under this purpose.

\*\* There were 11,426 registered charities at the end of 2020. Charities can have more than one charitable purpose.

# Financial Information on Charities in Ireland

The annual report filed by an individual charity provides information on the activities of that charity during its previous financial year, and demonstrates how that charity furthers its charitable purpose. It further indicates how a charity has used its funding for the public benefit, gives details of its income, expenditure, numbers of employees, types and estimated number of beneficiaries in the reporting period. Of the 2,623 charities reporting an annual income of over €250,000, 1,063 had income in excess of €1 million. This is an increase of 188 charities on the previous year. It is important to note that these figures are collated from annual reports issued to the Charities Regulator in 2020 and therefore refer to activities in 2019.

**“1,063 charities reported income in excess of €1million”**

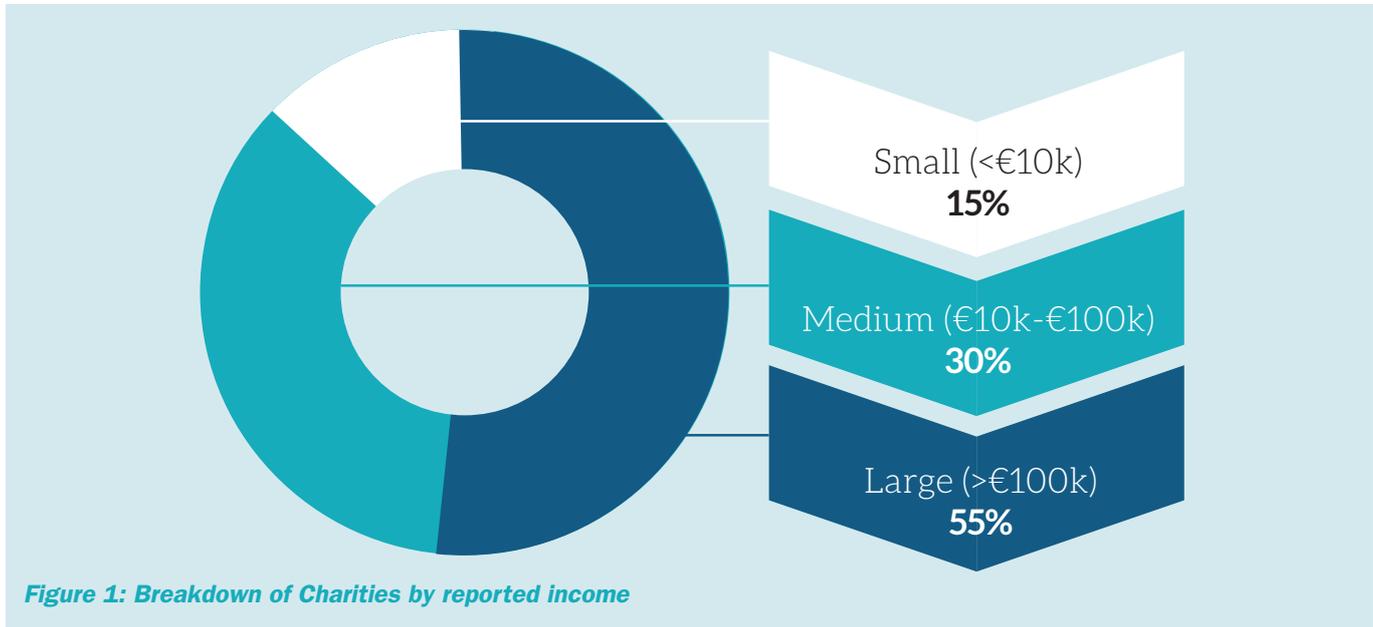


Figure 1: Breakdown of Charities by reported income

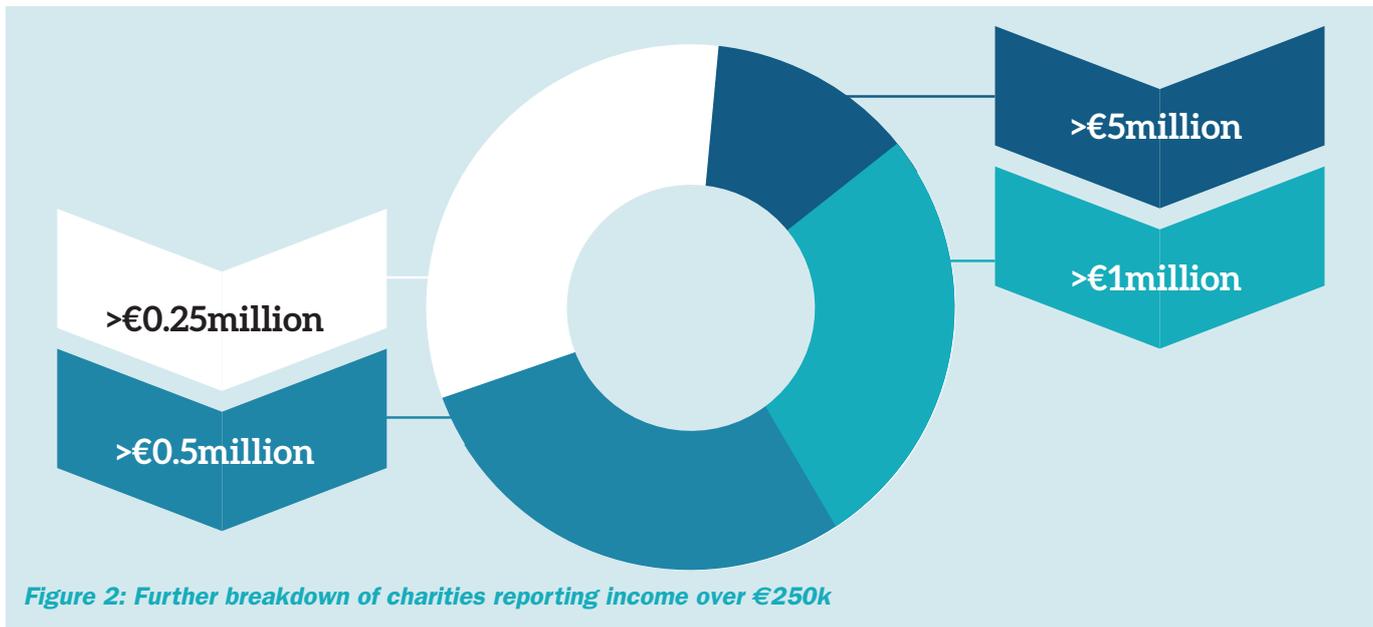


Figure 2: Further breakdown of charities reporting income over €250k

# Charity Trustees, Employees and Volunteers Working with Charities

Charity trustees are the people who are legally responsible for the management, control and administration of charities. Although they are volunteers, the role of a charity trustee carries significant responsibility. Through our regular contacts with charities, we make great efforts to ensure that charity trustees are aware of their responsibilities and that they are aware of the guidance and other supports available for them on the Charities Regulator website. We do this work with the aim of promoting compliance with regulatory requirements and enhancing engagement between registered charities and the Charities Regulator. There were 74,124 charity trustees on the Register of Charities on 31 December 2020, an increase of 10% on 2019.

Below is the breakdown of charities with regard to the numbers of employees and volunteers they have according to the annual reports filed with the Charities Regulator. It is important to note that the figures below are collated from annual reports issued to the Charities Regulator in 2020 and therefore refer to activities in 2019.

**“72% of charities have fewer than 20 volunteers”**

Number of Volunteers	2018	2019	% Increase	% of charities
None	896	996	11%	15%
1-9	2,258	2,259	13%	38%
10-19	1,115	1,318	18%	19%
20-49	917	1,065	16%	16%
50-249	545	611	12%	9%
250+	184	230	25%	3%
<b>Total</b>	<b>5,915</b>	<b>6,779</b>	<b>15%</b>	<b>100%</b>

**Table 4: Volunteers Working for Charities in 2019 compared to 2018**

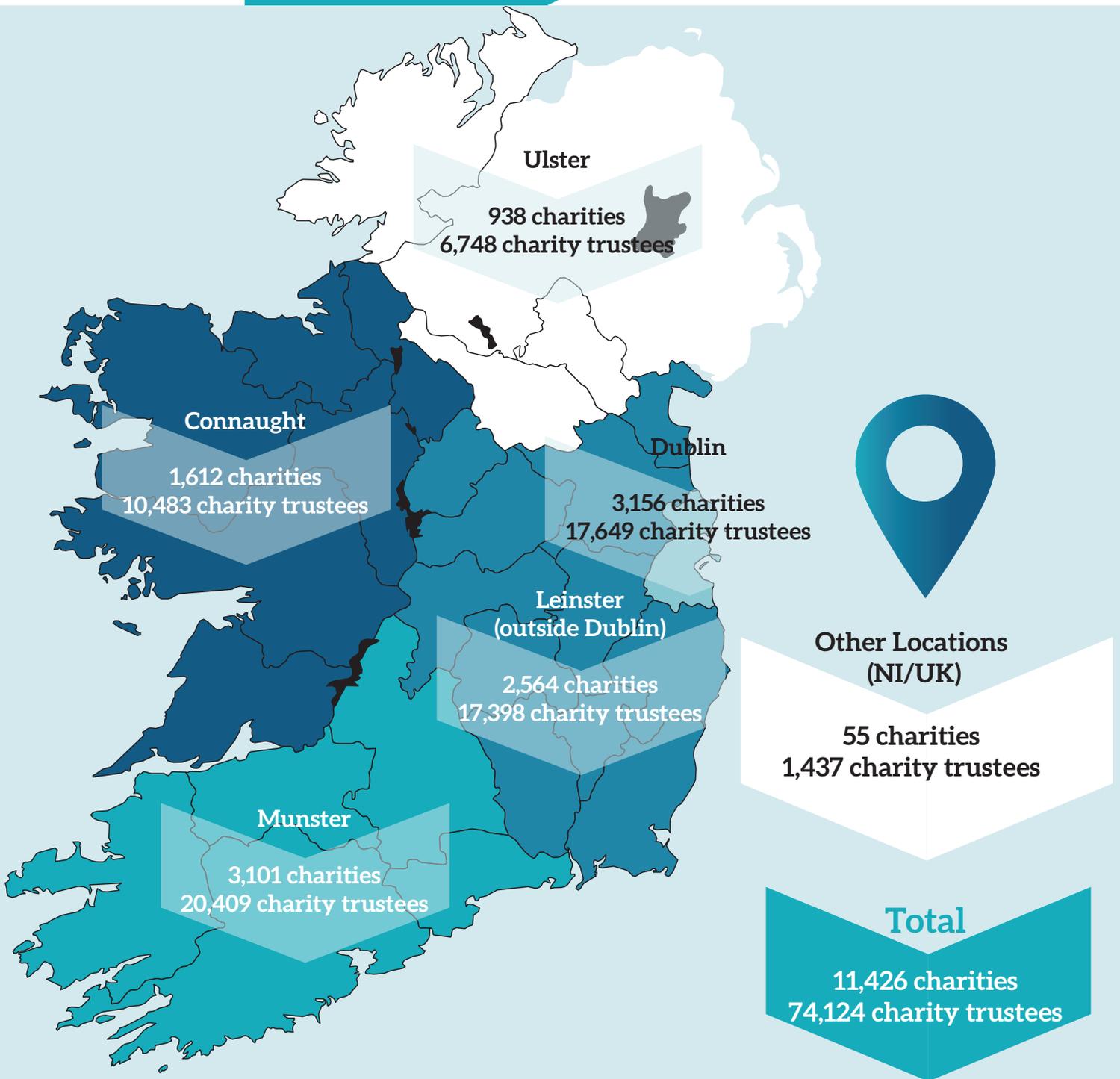
Number of Employees	2018	2019	% Increase	% of charities
None	2,569	2,849	11%	42%
1-19	2,498	2,941	18%	43%
20-49	456	535	17%	8%
50-249	286	319	12%	5%
250+	106	135	27%	2%
<b>Total</b>	<b>5,915</b>	<b>6,779</b>	<b>15%</b>	<b>100%</b>

**Table 5: Employees Working for Charities in 2019 compared to 2018**

# Charities by County



**[** *“74,124  
charity trustees  
in Ireland.”* **]**



# Compliance and Enforcement

A key function of the Charities Regulator is to monitor and ensure compliance by charities with the provisions of the Charities Act 2009. Our compliance and enforcement work was maintained throughout 2020 despite the move to remote working, although some response times were longer due to delays in receiving documents and records.

Concerns about charities and other organisations arise through contacts from members of the public, contacts from charities, media reports and from proactive monitoring work

by the Charities Regulator. This work is underpinned by our Concerns Policy<sup>7</sup> which is available on our website. When we receive a concern, we examine the information provided, conduct a risk assessment, and if warranted seek assurances and information from the charity or organisation. Where the Charities Regulator is not assured by the information provided by a charity, we may use powers under the Charities Act 2009 to require information, issue directions, apply sanctions and, where necessary, appoint inspectors to investigate the affairs of the charity.

## Concerns Raised

In 2020, 466 individual concerns were raised with the Charities Regulator which represents a decrease of 28% on the number of individual concerns raised in 2019, when 649 concerns were raised. The number of organisations which had concerns raised about them decreased by 23% from 521 in 2019 to 399 in 2020.



Category	2020	2019	% variance
Number of individual concerns received	466	649	<b>28% decrease</b>
Number of individual concerns closed	510	597	<b>15% decrease</b>
Number of individual concerns open at year end	315	359	<b>12% decrease</b>
Number of concerns open at year end by organisation	222	237	<b>6% decrease</b>

**Table 6: Concerns received**

During 2020 a total of 510 individual concerns were closed. This figure represents a decrease of 15% on the overall number of individual concerns that were closed in 2019, which was 597.

As activity in the charity sector and society more generally was curtailed as a result of the nationwide health restrictions due to Covid-19, a decrease in the number of concerns received had been expected.

<sup>7</sup> Concerns Policy available at the following link: <https://www.charitiesregulator.ie/media/1737/concerns-policy.pdf>

## 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 Ireland’s charity sector. However, from the concerns raised it is possible to discern a number of broad categories.

Of the concerns raised with the Charities Regulator in 2020, approximately 86% raised issues in the combined categories of ‘Legitimacy of Charity’, ‘Governance Issues’ and ‘Financial Control & Transparency’.



Category	2020	%2020	2019	%2019
Legitimacy of charity	177	38%	297	46%
Financial control and transparency	121	26%	136	21%
Governance issues	103	22%	157	24%
Harm to beneficiaries	21	5%	17	3%
Private benefit	20	4%	17	3%
Outside of remit of Charities Regulator	18	4%	16	2%
Inappropriate political campaigning	6	1%	9	1%

**Table 7: Categories of concerns received**

## Part 4 Powers – Protection of Charitable Organisations

The enforcement function of the Charities Regulator is based on proportionate risk-based regulation of charities. Part 4 of the Charities Act 2009 provides investigative and protective powers for the Charities Regulator. This includes the capability to impose sanctions if a charity breaches certain obligations such as the requirement to keep proper books of account or to submit its annual report. It also gives the Charities Regulator the authority to appoint inspectors to conduct statutory investigations into the affairs of charities.

During 2020, the Charities Regulator exercised its powers under Part 4 in a number of instances, which included:

- Directions to charity trustees under section 68 of the Charities Act 2009 to produce books, documents and other records;
- The appointment of inspectors under section 64 of the Charities Act 2009 to investigate the affairs of the following three registered charities:
  - Cabhrú Housing Association Services (RCN 20008543)
  - ChildFund Ireland (RCN 20032913)
  - Bothar clg (RCN 20026592)

# Charity Services and Legal Affairs

On the date of its establishment, the Charities Regulator assumed the roles and functions previously carried out by the Commissioners of Charitable Donations and Bequests for Ireland. These functions include processing requests from charities and their legal advisors for services arising under the Charities Acts 1961 and 1973. Staff of the Charities Regulator support the work of the Charity Services Committee, which considers applications under the 1961 and 1973 Acts.

The types of requests and applications which are processed by the Charities Regulator under the 1961 and 1973 Acts include:

- Authorisation of disposition of lands held upon charitable trust
- Making of vesting orders in relation to leases
- Examination of Charitable Bequest Forms received from the Probate Office
- Framing of schemes applying charitable property Cy-Près<sup>8</sup>

The work of the Charity Services Committee was maintained throughout the Covid-19 pandemic. While the staff of the Regulator moved to remote working, members of staff who support the Charity Services Committee attended the office from time to time as required to complete essential work including sealing of documents. The Charity Services Committee considered 228 matters in 2020, outlined in the table below.

Type of Matter	Number of matters dealt with in 2020
Non-routine applications (miscellaneous matter e.g. where the Charities Regulator's opinion or advice was sought, Cy-Près applications.)	58
Litigation	5
Routine applications – property disposals (e.g. authorisation of mortgages, sales, transfers, leases, redress.)	82
Executive matter e.g. amendments to policies and procedures	15
Power of sale	22
Appointment of new trustees	23
Formal items e.g. Cy-Près Schemes sealed, Opinion/Advice sealed	21
Application/matter regarding Common Investment Fund	2

**Table 8: Categories of matters considered**

The Charities Regulator has a legal affairs team which provides in-house legal support across the organisation. The legal affairs team provided legal advice on a wide range of regulatory and other legal issues throughout 2020.



<sup>8</sup> Under the Cy-Près process a charity whose purpose and ethos are as near as possible to the intentions of the original donor will be appointed the beneficiary.

# Research and Guidance

## Covid-19 Survey

As charities were coming to terms with the effects of the Covid-19 pandemic on their work, the Charities Regulator released a survey which was completed by 2,223 people, most of whom were charity trustees, representing a significant cross-section of Irish registered charities. The findings of the survey were published in May 2020 and highlighted the significant challenges being faced by the sector with 55% of respondents reporting that their charity's finances were uncertain or in difficulty at that time. The Survey Report on the Impact of Coronavirus (COVID-19) on Charities is available on our website<sup>9</sup>

## Charities Regulator Survey of Charities and the Public

Following a competitive tender process, the Charities Regulator engaged Amárach Research to carry out a survey of charities and the public which commenced in December 2020 and concluded in January 2021. This is the first comprehensive survey programme to be commissioned by the Charities Regulator.

It is intended that the surveys will be repeated every 2 years so that levels of trust and confidence in the sector along with awareness, understanding and attitudes regarding the regulation of charities can be gauged over time.

The findings will be used to measure and improve our understanding of public trust and confidence in charities in Ireland and to inform the effective delivery of the Regulator's regulatory mandate.



*"2,223 people responded to our Impact of Covid-19 on Charities Survey."*



<sup>6</sup> You can view the Survey Report on the Impact of Coronavirus (COVID-19) on Charities at the following link: <https://www.charitiesregulator.ie/media/1924/report-impact-of-coronavirus-covid-19-on-charities-survey.pdf>

# Publications

The Charities Regulator takes a supportive and practical approach to regulation of the charities sector. As part of our work we published nine guidance and information documents in 2020 to assist and inform charities and the public. All guidance documents are available on our website and at the links below. The guidance documents published in 2020 are:



**Safeguarding Guidance for Charitable Organisations working with Vulnerable Persons (Adults)<sup>10</sup>**



**Safeguarding Guidance for Charitable Organisations working with Children<sup>11</sup>**



**Guidance on Anti-Money Laundering and Counter-Terrorist Financing for Charities<sup>12</sup>**



**Guidance on Charity Reserves<sup>13</sup>**



**Protecting your Charity from Cybercrime<sup>14</sup>**



**Charities Regulator Annual Report 2019<sup>15</sup>**



**Charities Governance Code & Toolkit Reference Book (Hard copies circulated to all public libraries in Ireland as reference books.)**



**Information Note: Charities Governance Code – Reporting on Compliance in 2021<sup>16</sup>**



**Charities Regulator Compliance Report 2019<sup>17</sup>**

<sup>10</sup> <https://www.charitiesregulator.ie/media/1866/safeguarding-guidance-for-charitable-organisations-adults-final.pdf>

<sup>11</sup> <https://www.charitiesregulator.ie/media/1868/safeguarding-guidance-for-charitable-organisations-children-final.pdf>

<sup>12</sup> <https://www.charitiesregulator.ie/media/1909/guidance-on-anti-money-laundering-and-counter-terrorist-financing-for-charities.pdf>

<sup>13</sup> <https://www.charitiesregulator.ie/media/1919/guidance-on-charity-reserves-final.pdf> <sup>14</sup> <https://www.charitiesregulator.ie/media/1925/protecting-your-charity-from-cybercrime.pdf>

<sup>15</sup> <https://www.charitiesregulator.ie/media/1947/charities-regulator-annual-report-2019.pdf>

<sup>16</sup> <https://www.charitiesregulator.ie/media/2036/information-note-charities-governance-code-reporting-in-2021.pdf>

<sup>17</sup> <https://www.charitiesregulator.ie/media/2047/charities-regulator-compliance-report-2019.pdf>

# Communications & Stakeholder Engagement

In March 2020 our Communications and Stakeholder Engagement plans had to change significantly in response to the Government mandated lockdown. Communications has always been an integral function in terms of creating awareness of the Charities Regulator amongst charities and the public and engaging with stakeholders. The Covid-19 pandemic saw the demand for services rise for many charities, while at the same time they found themselves restricted in how they could provide those services both in terms of practical delivery and availability of financial and other resources.

These, and other challenges being faced by the sector, made it all the more important for the Regulator to communicate key messages clearly and efficiently using both pre-existing methods, such as social media, radio advertising and our website, and also via new digital platforms.

In order to work effectively, it is important to recognise who our stakeholders are and tailor our communications activities to relevant audiences to ensure key messages are delivered in a manner that maximises impact.

## Our Stakeholders



## Stakeholder Events

In early March 2020 we hosted an event for the charity trustees of a number of newly-registered charities at the offices of the Charities Regulator in Dublin's IFSC. We held this with a view to helping new trustees comply with their regulatory obligations in line with the Charities Act 2009. That seminar was to be our last opportunity to meet charity trustees face to face in 2020. Once the nationwide Covid-19 lockdown came into effect we began looking at alternative ways to continue with our communications plans safely and effectively.

Our annual 'Meet the Charities Regulator' events moved online and in June 2020 we ran two online events for charity trustees. Using an online meeting platform meant we could reach more charity trustees from all over the country. In September, we hosted a webinar specifically for organisations which were in the process of applying for charitable status and in November we hosted two further webinars as part of Charity Trustees' Week 2020 focusing on the topic of the Charities Governance Code: Road to Compliance. 1,276 people attended these events in 2020.

We are committed to a policy of equal opportunity and we put in place measures to ensure our website and all stakeholder

events are both inclusive and accessible, including the use of Irish Sign Language interpreters where required. We aim to assist our stakeholders as much as possible and we welcome comments and suggestions as to how we can further develop and improve our events.

**“1,276 people  
attended Charities  
Regulator events in  
2020.”**



**“I thought it was excellent and as I live in Cork I was very glad to be able to attend. Had it been the old way of physical meeting instead of a webinar, I'm sure I would not have been an attendee!”**

Attendee, Meet the Charities Regulator webinar  
23/07/2020

**“I was feeling quite intimidated about the process but realise now that it's much more straightforward than I expected. Very clear presentations.”**

Attendee, Applying for Charitable Status webinar 30/09/2020

# Charity Trustees' Week 2020

The primary purpose of Charity Trustees' Week is to recognise and thank charity trustees across Ireland for the important and tireless work they carry out throughout the year. 2020 saw the fourth annual Charities Trustees' Week take place from 16 – 20 November 2020. The week consisted of a structured set of wide-ranging events. The Steering Committee is chaired by the Charities Regulator in partnership with seven other organisations who work with and represent charities: Carmichael, The Wheel, Volunteer Ireland, Charities Institute, Boardmatch, Pobal and Dóchas.

The key objectives of Charity Trustees' Week, as agreed by the Steering Committee are:

- To celebrate and thank charity trustees for the key role which they play in the governance and leadership of Ireland's charities;
- To highlight the importance of good governance of boards, promote the need for a thorough knowledge of charity trustees' roles and responsibilities, education and upskilling of trustees, and promote understanding of the definition of the term 'Charity Trustee' to include Board members, committee members, council members directors of a charity;
- To highlight the need for new charity trustees to come forward, and highlight the means by which new trustees can be connected with charities that need trustees.

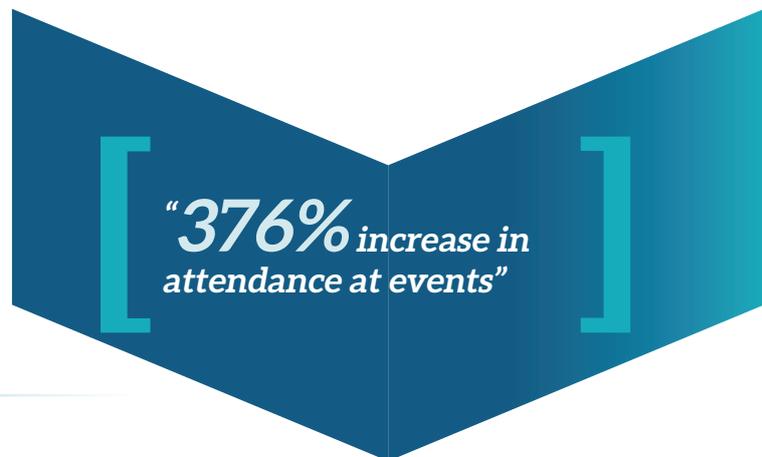
## Communications Channels

### Media/Advertising

The Charities Regulator published a total of 13 press releases in 2020 leading to coverage in the national and regional media for a number of specific announcements, including extensions to annual reporting deadlines for charities and announcements of the commencement of three investigations into separate charities in April, May and October.

In March 2020 we launched a media campaign asking the public to "Give with your head as well as your heart" by checking the Register of Charities when donating time or money. The aim of this campaign was to highlight the

2020 was the first year that Charity Trustees' Week was exclusively online and the levels of engagement in terms of attendance numbers and feedback from charity trustees were extremely encouraging. In an effort to recreate the sense of social engagement that charity trustees have previously enjoyed during Charity Trustees' Week, daily coffee mornings were hosted as a way for trustees to chat about the various events and issues being dealt with by the sector at that time. For its part, the Charities Regulator organised two webinars for charity trustees on the topic of the Charities Governance Code: Road to Compliance. The Charities Regulator saw a 376% increase in attendance at its webinars when compared with face-to-face events held in 2019. According to attendance figures reported to the Steering Committee, a total of 596 attended the events organised for Charity Trustees' Week 2020.



importance of ensuring any donation destined for a charity goes to a registered charity.

In November 2020 we re-launched a national media campaign for the second year in a row, supported by An Garda Síochána, in relation to house-to-house collections. The campaign was designed to warn the public to be vigilant when donating goods via stickers and bags that come through the letterbox at home, and to always check the Register of Charities before donating time or money to an organisation.

## Website and social media

There was an increase of 20% in visitors to our website in 2020, with 148,730 people logging on to [www.charitiesregulator.ie](http://www.charitiesregulator.ie). We continue to keep track of which pages and documents are of most interest to our stakeholders and this data informs our communications work.

Our social media platforms play a growing role in our communications. In 2020 we grew the number of LinkedIn followers from 1,727 at the end of 2019 to 2,098 at the end of 2020, an increase of 18%. Our Twitter followers also grew with the account gaining an additional 477 followers, bringing the total number of followers to 3,096 at the end of 2020, an increase of 15%. Our Social Media Policy can be viewed on our website. We use social media to highlight key messages and developments of the Charities Regulator.

## Charities Regulator E-zine

We circulate a quarterly e-zine (digital newsletter) to keep registered charities and interested members of the public up to date with what is happening in the area of charity regulation, and about events and available guidance. In 2020 we published four editions of the E-zine which were delivered to over 20,000 subscribers and charities<sup>18</sup>.



<sup>18</sup> You can subscribe to the Charities Regulator quarterly ezine by going to the bottom right-hand corner of the home page at the following link: <https://www.charitiesregulator.ie/en>

# Access to Information

## Freedom of Information Requests

As a public body, the Charities Regulator is committed to being a transparent and accessible organisation. The Freedom of Information Act 2014 (“FOI Act”) is one method through which a member of the public can request access to information where they have been unable to access information using alternative routes.

We dealt with a total of 21 non-personal FOI requests, one personal and two mixed (a combination of personal and non-personal) under the FOI Act during 2020. No requests under the Act remained open at the end of the year. We received one internal review and the initial decision was upheld.

Total Requests received in 2019	Total	Granted	Part Granted	Refused	Withdrawn or handled outside FOI	Internal Review
Personal	1				1	
Non-Personal	21	1	12	6	2	1
Mixed	2		2			
Total	24	1	14	6	3	
Open at year end	0					

**Table 9: Breakdown of Freedom of Information requests received**

## Other Requests for Information

### Data Protection Requests

The Charities Regulator received three requests for information under the Data Protection Act in 2020. All three were partly released. Typically the type of information that was not released was information which was not considered to be personal data of the requester, for example, mobile phone numbers, email addresses or signatures of third parties.

concerns they may have about potential wrongdoing in the workplace so that such concerns can be duly investigated having regard to rules of natural justice and appropriate action taken where required.

No internal protected disclosures from staff of the Charities Regulator were raised in 2020.

Further to S.I. No. 367/2020, the Chief Executive of the Charities Regulator is a ‘Prescribed Person’ under the Protected Disclosure Act 2014 for all matters relating to the regulation of charities pursuant to the Charities Act 2009. The Regulator received 3 such Protected Disclosures in 2020, 2 of which were deemed to fall under the Protected Disclosure Act 2014.

### Protected Disclosures

The Charities Regulator’s policy on Protected Disclosures is intended to facilitate and encourage workers to raise any

Type of Request received	Number of Requests received in 2020
Data Protection Requests	3
Access to Information on the Environment in relation to the European Communities (Access to Information on the Environment) Regulation 2007 (S.I. No. 133 of 2007)	0
Internal Protected Disclosure	0
Protected Disclosure as a ‘Prescribed Person’	3 (2 of these Protected Disclosures were deemed to fall under the Protected Disclosures Act 2014)
Parliamentary Question	10
Public Representative	11

**Table 10: Other types of requests for information received in 2020**

# Governance and Management of the Charities Regulator

## Organisational structure

The Charities Regulator is fully committed to promoting a positive working environment that takes account of the needs of individuals, while at the same time meeting the needs of the organisation. Since 12 March 2020, in compliance with public health guidelines in response to the Covid-19 pandemic, the Charities Regulator moved to a remote working model. All staff worked remotely for the remainder of the year, except for a small number of staff who attended the office for a limited number of days to carry out essential work associated with specific ongoing business needs of the Regulator.

The Board of the Authority, Committees, Management and staff have made use of on-line video conferencing facilities and have continued to meet in a regular and structured manner to ensure the Charities Regulator delivers on its statutory functions while at the same time ensuring that there is a continued focus on the health and safety of staff and staff wellbeing through a positive and supportive work environment.

As outlined in our second Statement of Strategy, Strategic Priority 4 provides for the enhancement of operational efficiency and service delivery. We ensure this is achieved by:

- Working with the Department of Rural and Community Development to enhance our internal governance structures and to enable the Charities Regulator to achieve corporate independence over the life of our second Statement of Strategy;
- Ensuring the Charities Regulator is appropriately resourced with suitably qualified, experienced and skilled staff;
- Deploying resources in line with regulatory priorities;
- Developing a communications strategy that builds greater awareness of the Charities Regulator and delivers targeted and consistent messaging about the organisation and its activities.

*“Charities Regulator staff moved to a remote working model.”*

During 2020 we saw further organisational development of the Charities Regulator as part of our efforts to continue to build an effective, efficient regulatory authority. A group comprising representatives from the Charities Regulator and the Department of Rural and Community Development was established to progress the Charities Regulator’s strategic objective of achieving greater corporate independence. We also continued to focus on strengthening and supporting our senior management team and ensuring that staff of the organisation have the skills and expertise to deliver on our overall strategic priorities.

A key vacancy, Head of Corporate Affairs, was filled during 2020. To assist the Charities Regulator in ensuring it is appropriately resourced with qualified, experienced and skilled staff, we procured the services of a HR Advisory Service Provider and a Recruitment Advisory Service Provider. These resources have enabled us to recruit directly by way of open competitions. By the end of 2020 a number of recruitment campaigns were under way including for the senior positions of:

- Director of Legal Affairs and Registration
- Head of Registration
- Legal Advisor and Charity Services Manager

## Corporate Governance

The Charities Regulator is an independent statutory body established under and governed by the Charities Act 2009. As a public body, we work to ensure that we meet the requirements set out in the Code of Practice for the Governance of State Bodies (2016).

As required by the Code of Practice, annual self-assessment evaluations were carried out by the Board of the Authority, the Finance, Audit, Risk and Governance Committee, the Charity Services Committee, the Performance, Resource Planning and Advisory Committee, and the Regulatory Committee. The results of the evaluations are reflected in the work programmes of the Board and its Committees for 2021. The Board continually monitors its governance structures and during 2020 the Board reviewed and updated its reserved and delegated functions. The Board also reviewed and updated the Terms of Reference for all its Committees in 2020.

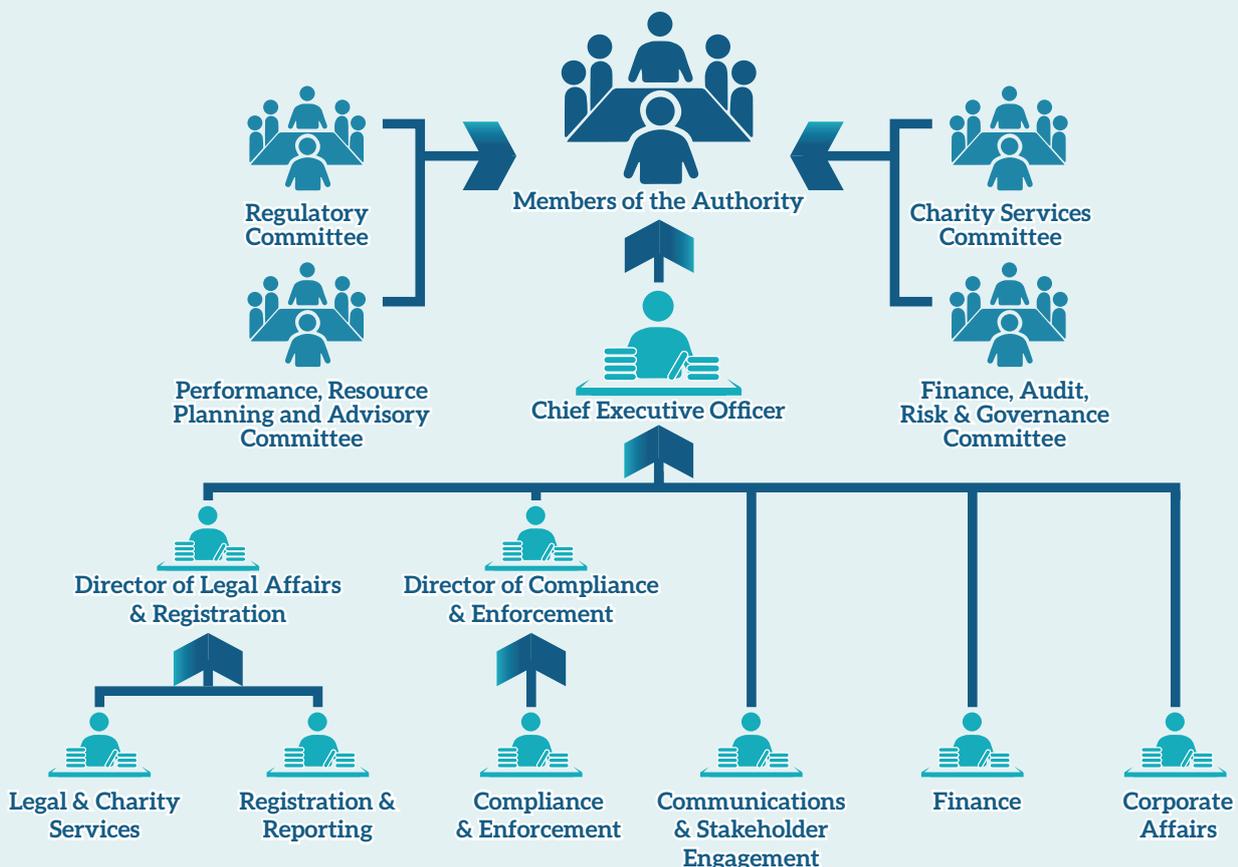
Further to the Code of Practice, the Charities Regulator continued to adhere to its obligations contained within its Oversight and Assurance Agreement 2019 – 2020 with the Department of Rural and Community Development. The Agreement set out in broad terms the corporate governance arrangements in place and the roles and responsibilities of the parties in terms of supporting and delivering on those arrangements in a number of areas including strategic plans, financial statements and internal audit. The Agreement also addresses performance delivery by reference to required financial and human resource inputs and planned deliverables.

## Public Sector Human Rights and Equality Duty

Section 42 of the Irish Human Rights and Equality Commission Act 2014 places a statutory obligation on public bodies to ensure that staff and stakeholders are afforded equal opportunities and rights. The Charities Regulator is compliant with its duties under the 2014 Act and carries out its duties in a manner that ensures:

- there is no room for discrimination;
- communications are straight-forward and in plain English;
- accessibility to services including the Regulator’s contact centre, website and stakeholder events.

In 2020 the staff of the Regulator moved to remote working due to the Covid-19 pandemic. This included the remote operation of the contact centre and stakeholder events moving online. At all stages of the substantial transition to remote operations the equality and human rights of Regulator staff and stakeholders was considered and protected. We continue to review our operations and activities to ensure that we remain compliant with our duties.



## Procurement

A number of procurement competitions were successfully completed by our Corporate Affairs unit in 2020, including the following:

1. Provision of Procurement Advisory Service
2. Advisors to assist in the review of Reserved and Delegated Functions
3. Provision of Internal Audit Services
4. Provision of accounting, audit and financial advisory Service – Statutory Inspectors
5. Provision of design, coordination management & delivery of the formal training of Charity Trustees on the Charities Governance Code
6. Provision of Printed Matter and Simple Design
7. Provision of Public Relations & Communications
8. Provision of the services of a Data Protection Officer
9. Provision of Board/Committee Management Software
10. Provision of Employee Engagement Service
11. Provision of Recruitment Advisory Services
12. Provision of HR Advisory Service

## Risk Management

Risk and control functions are overseen by the Authority's Finance, Audit, Risk and Governance (FARG) Committee. We maintain a Corporate Risk Register and our Risk Management Framework is aligned with the Department of Public Expenditure and Reform's guidelines on Risk Management. During 2020 the Board considered its risk

appetite and developed a revised Risk Appetite Statement. The senior management team conducted regular reviews and updates of the Risk Register, putting plans in place and taking appropriate actions to successfully mitigate identified risks. The FARG Committee reviewed the Risk Register on three occasions in 2020 and the Board approved the Risk Register on 2 occasions during year. Principal risks identified and assessed in 2020 included the following:

Risk	Mitigations
1 An international emergency associated with the outbreak of the Covid-19 virus leads to closure of the Charities Regulator offices or an inability of staff to access the office, resulting in there being insufficient staff available to deliver essential services and a failure to deliver on the Charities Regulator's statutory functions and appropriately respond to issues encountered in the sector.	<p>Prioritised the availability of the Digital Platform system.</p> <p>Identified key processes, staff required to deliver same and resources required to allow remote working so that services can be maintained.</p> <p>Survey charities to identify current and emerging issues associated with crisis and review business plan targets and planned work to ensure available resources are targeted at areas of greatest need.</p> <p>Identify available resources and allocate in accordance with organisational priorities.</p> <p>Regular check-in team meetings.</p>
2 Lack of staff with the appropriate competencies and skill sets in key posts. Delays in the recruitment of new posts identified in the Preferred Operating Model. Delays in the replacement of posts due to staff attrition.	<p>Specialist HR service provider procured to carry out organisational review and identify key resources to be reflected in a recruitment plan.</p> <p>Specialist external recruitment firm procured to run end-to-end recruitment process.</p> <p>Additional HR resources procured through a combination of direct recruitment and assignment of staff from DRCD.</p> <p>Continue to develop skills and capability of staff and management to meet strategic and operational challenges.</p>
3 IT supplier unable to deliver new system developments in a timely manner, adversely affecting staff and user experience and impacting planned business objectives.	<p>Timely escalation of performance issues to relevant supplier and senior management team so that high-level meetings can occur where required.</p> <p>Regular senior management meetings on IT platform performance and requirements through an EMT Sub-Group to monitor IT development programmes, system testing and resolution of issues identified. Ensure staff are involved in prototyping, requirements discussions and system testing. Robust project management techniques for risk and issue management to identify and implement solutions with service provider.</p>

Table 11: Risks and mitigations assessed in 2020

# The Charities Regulatory Authority

The members of the Charities Regulatory Authority (the Authority) are collectively responsible for leading and directing the Charities Regulator's activities within the framework set out in the Code of Practice for the Governance of State Bodies. The Charities Act 2009 provides that the Authority shall consist of not less than 9 and not greater than 20 members. The current Board comprises 7 male (58%) and 5 female (42%) members. The Board therefore meets the Government target of a minimum of 40% representation of each gender in the membership of State Boards. As three Board Members, 2 male and 1 female, are due to retire in October 2021, the Chairman has written to the Minister regarding the appointment/reappointment of members of the

Board drawing attention to the Government target regarding gender representation and outlining the expertise required of new members. During 2020 there were 12 members and the Authority met nine times. From April 2020, due to the Covid-19 pandemic and subsequent lockdown, all meetings of the Authority and its sub-committees moved online. The transition to meeting online was a smooth and a successful one due to the deployment of new Board meeting software and supports.



The members of the Authority are:



## Patrick Hopkins – Chairperson

Patrick was Company Secretary and manager – Corporate Services Division at Enterprise Ireland (EI) prior to his retirement in November 2013.



## Niamh Cahill

Niamh Cahill is a barrister with extensive legal experience and a keen interest in corporate governance.



## David Brady

David Brady is a Chartered Accountant, consultant and advisor to the charity sector.



## Tom Costello

Tom has held leadership positions in the philanthropy, non-profit and public sectors. He is currently an adviser to the non-profit and public sector.



## Katie Cadden

Katie is a solicitor experienced in advising in matters of charity law, public law and litigation. She also has specialist knowledge in corporate governance and has advised a range of organisations on various governance issues. Katie regularly lectures in charity law at the Law Society of Ireland.



## Patricia Cronin

Patricia is a solicitor who has worked in both the private and public sectors, including over 25 years in various roles within IDA Ireland.



### Fergus Finlay

Fergus was Chief Executive of Barnardos children's charity for 13 years. He has founded a number of organisations that campaign for the rights of people with disabilities, and was Chairperson of Special Olympics Ireland for four years.



### Graham Richards

Graham is a Notary Public and a retired solicitor. He was a Commissioner of Charitable Donations and Bequests for Ireland from 2004 up to the dissolution of the Commissioners and transfer of their functions to the Charities Regulator in 2014.



### Rosemary Keogh

A qualified accountant, Rosemary is currently CEO of the Irish Wheelchair Association. She is the current Chair of the National Disability Services Association, and a former CEO of Order of Malta.



### Martin Sisk

A solicitor by profession, Martin has spent most of his career in regulation, both financial and otherwise. He is Chairman of the Irish Auditing and Accounting Supervisory Authority (IAASA) and is also a member of the Board of the Irish League of Credit Unions.



### Máire McMahon

Máire is a solicitor in Tipperary, trustee of a small charity, and active volunteer and former trustee of the SVP.



### Ercus Stewart SC

Ercus has practiced at the Bar for over 40 years and also practices as an arbitrator and mediator.

## Meetings and Memberships

Board Members	Total	23 Jan 2020	26 Feb 2020	30 April 2020	21 May 2020	25 June 2020	20 Aug 2020	24 Sept 2020	22 Oct 2020	26 Nov 2020
		In Person Meetings			Incorporeal Meetings					
Patrick Hopkins	9 out of 9	✓	✓	✓	✓	✓	✓	✓	✓	✓
David Brady	8 out of 9	✓	✓	✓	✓	✓	✓	✓	✗	✓
Katie Cadden	9 out of 9	✓	✓	✓	✓	✓	✓	✓	✓	✓
Niamh Cahill	8 out of 9	✓	✗	✓	✓	✓	✓	✓	✓	✓
Tom Costello	9 out of 9	✓	✓	✓	✓	✓	✓	✓	✓	✓
Patricia Cronin	9 out of 9	✓	✓	✓	✓	✓	✓	✓	✓	✓
Fergus Finlay	9 out of 9	✓	✓	✓	✓	✓	✓	✓	✓	✓
Máire McMahon	9 out of 9	✓	✓	✓	✓	✓	✓	✓	✓	✓
Graham Richards	9 out of 9	✓	✓	✓	✓	✓	✓	✓	✓	✓
Ercus Stewart	9 out of 9	✓	✓	✓	✓	✓	✓	✓	✓	✓
Martin Sisk	8 out of 9	✗	✓	✓	✓	✓	✓	✓	✓	✓
Rosemary Keogh	8 out of 9	✓	✓	✓	✓	✓	✗	✓	✓	✓

Table 11: Board meeting attendance

## The Authority has established four committees:

# Finance, Audit, Risk & Governance Committee

The Finance, Audit, Risk & Governance Committee is responsible for advising the Board of the Authority on whether an appropriate regime of internal control, financial and other, is in operation. Formulation and implementation of the regime is the responsibility of the Executive of the Authority. The Committee is responsible for overseeing the implementation of the 'Code of Practice for the Governance of State Bodies' (2016).

The Committee met 4 times during 2020. Members of the Committee are:

- Fergus Finlay (Chairperson and Authority Member)
- Rosemary Keogh (Authority Member)
- Máire McMahon (Authority Member)
- Adrian Clements (External Member)
- Nuala Comerford (External Member)

Committee Members	Total	13 Feb 2020	15 June 2020	14 Sept 2020	14 Dec 2020
Fergus Finlay	4 out of 4	✓	✓	✓	✓
Rosemary Keogh	3 out of 4	✓	✓	✓	✗
Máire McMahon	4 out of 4	✓	✓	✓	✓
Adrian Clements	4 out of 4	✓	✓	✓	✓
Nuala Comerford	4 out of 4	✓	✓	✓	✓

**Table 12: Finance, Audit Risk & Governance Committee attendance**

## Regulatory Committee

The Regulatory Committee's role is to oversee the effectiveness and controls around the delivery of the Authority's registration, reporting and other regulatory functions.

The Committee met 5 times during 2020. Members of the Regulatory Committee are:

- Katie Cadden (Chairperson and Authority Member)
- Tom Costello (Authority member)
- Patricia Cronin (Authority Member)
- Martin Sisk (Authority member)

Committee Members	Total	3 Mar	1 May	9 June	8 Sept	10 Nov
Katie Cadden	5 out of 5	✓	✓	✓	✓	✓
Tom Costello	5 out of 5	✓	✓	✓	✓	✓
Martin Sisk	4 out of 5	✗	✓	✓	✓	✓
Patricia Cronin	5 out of 5	✓	✓	✓	✓	✓

**Table 13: Regulatory Committee attendance**

## Performance, Resource Planning and Advisory Committee

The purpose of the Performance, Resource Planning and Advisory Committee is to review the performance of the CEO and senior management, evaluate the adequacy of resources in place, and advise the CEO and senior management on associated matters. There are four members on the Committee, all of whom are members of the Authority.

The Committee met 4 times during 2020. Members of the Committee are:

- Patrick Hopkins (Authority member and Chairperson)
- Tom Costello (Authority member)
- Patricia Cronin (Authority member)
- Fergus Finlay (Authority member)

Committee Members	Total	20 Feb 2020	11 May 2020	24 Sept 2020	10 Dec 2020
Patrick Hopkins	4 out of 4	✓	✓	✓	✓
Tom Costello	4 out of 4	✓	✓	✓	✓
Patricia Cronin	4 out of 4	✓	✓	✓	✓
Fergus Finlay	4 out of 4	✓	✓	✓	✓

**Table 14: Performance, Resource Planning and Advisory Committee attendance**

## Charity Services Committee

The Committee was established to assist the Authority in carrying out the functions previously vested in the Commissioners of Charitable Donations and Bequests. These include authorising disposal of charity property, appointment of new charity trustees and vesting of charity property in charity trustees, framing of schemes of incorporation and Cy-Près schemes and approving of grants and scholarships.

Sadly, in April 2020 we learned of the passing of former Member of the Authority, Sandra Chambers who made such a significant and valued contribution to the work of the Authority and its committees during its formative years. Ms Chambers was listed as a member of the Charity Services Committee for

the first three months of 2020 but was noted as being absent from those meetings due to illness. John Gill, an external member, was appointed to the Committee on 26 February 2020.

The Committee met 9 times during 2020. Members of the Committee are:

- Graham Richards (Authority Member and Chairperson)
- Niamh Cahill (Authority Member)
- Ercus Stewart (Authority Member)
- Judge John O'Connor (External Member)
- John Gill (External Member)

Committee Members	Total	9 Jan 2020	13 Feb 2020	12 Mar 2020	5 May 2020	15 Jun 2020	30 July 2020	10 Sept 2020	8 Oct 2020	12 Nov 2020
Graham Richards	9 of 9	✓	✓	✓	✓	✓	✓	✓	✓	✓
Niamh Cahill	9 of 9	✓	✓	✓	✓	✓	✓	✓	✓	✓
Ercus Stewart	9 of 9	✓	✓	✓	✓	✓	✓	✓	✓	✓
Judge John O'Connor	9 of 9	✓	✓	✓	✓	✓	✓	✓	✓	✓
John Gill	7 of 7			✓	✓	✓	✓	✓	✓	✓
Sandra Chambers	0 of 3	✗	✗	✗						

**Table 15: Charity Services Committee attendance**

# Executive Management Team



## Helen Martin – Chief Executive

Helen was appointed Chief Executive of the Charities Regulator in April 2019 having joined the Regulator as Director of Regulation in 2017. As a solicitor, Helen previously worked in the Office of the Attorney General as an Assistant Parliamentary Counsel to the Government. Prior to joining the Office of the Attorney General, Helen worked in the private sector for over 10 years in the area of regulatory affairs and during that time worked as a senior associate in the EU, Competition and Regulatory Law unit of a large law firm and as an in-house legal and regulatory adviser for a number of telecommunications companies. Helen holds a Barrister at Law Degree, a Bachelor of Civil Law Degree, a Postgraduate Diploma in Business Studies, a Postgraduate Diploma in EC Competition Law, a Diploma in Judicial Skills and Decision Making and a Certificate in Corporate Governance.



## Thomas Mulholland – Head of Compliance & Enforcement

Thomas joined the Charities Regulator in November 2019 and oversees the compliance and enforcement function of the Charities Regulator. The compliance and enforcement function deals with concerns from the public and those working within the sector regarding charities, and carries out inquiries and investigations into the affairs of charities and oversees implementation of the Charities Governance Code. An ACCA qualified accountant, Thomas has significant experience in investigations and insolvency having previously worked in the Office of the Director of Corporate Enforcement (ODCE).



## Eamon O'Halloran – Head of Registration & Projects

Eamon was reappointed as Head of Registration and Projects in February 2019 having previously served in a similar role for 3 years. He led on the establishment and maintenance of a Public Register of Charities, including annual reporting. He had overall responsibility for coordinating the development and delivery of projects to support the efficient achievement of business objectives. Eamon left the Charities Regulator in February 2021.



## Heidee Kealy – Head of Communications & Stakeholder Engagement

Heidee joined the Charities Regulator as Head of Communications and Stakeholder Engagement in 2019. She is a communications specialist with responsibility for all communications and engagement including Public Affairs, stakeholder events, publications, the press office, internal communications and the Charities Regulator website. Heidee worked as a senior editorial journalist in national media for 17 years. She has an MA in Art the Contemporary World (ACW), a BA in Visual Culture (Hons), Higher Diplomas in both Journalism and Graphic Design and a Diploma in Digital Marketing and Social Media.



### **Niall Scanlon – Head of Finance**

Niall was appointed to the Charities Regulator in July 2019. He is responsible for leading the finance function of the organisation, overseeing all aspects of financial control, including statutory and regulatory requirements, financial reporting, and budget development. Prior to joining the Charities Regulator, Niall held various senior finance positions within the private sector. He holds a Bachelor of Business (Hons) and is a Fellow member of the Association of Chartered Certified Accountants (ACCA).



### **Malachy Cardiff – Head of Corporate Affairs**

Malachy joined the Regulator in April 2020 as Head of Corporate Affairs and Secretary to the Board of the Authority. He has responsibility for overseeing operations and ensuring standards of governance are met by the Charities Regulator. Previously Malachy worked in the charity and private sectors holding various management positions in corporate affairs and finance. Malachy has a degree in Economics, a Postgraduate Diploma in Business Studies, a Certificate in Company Secretarial Law and Practice, a Professional Diploma in Corporate Governance and is a CIMA qualified accountant.



### **Ciara Cahill – Regulatory Lawyer and Charity Services Manager**

Ciara Cahill joined the Regulator in August 2015 as Legal Advisor. She provides legal advice to the Registration, Compliance and Enforcement and Corporate Affairs functions of the Charities Regulator. She also manages the Charity Services function. Ciara previously worked as an in-house legal advisor in the private sector for over 7 years. She is a solicitor and member of the Society of Trust and Estate Practitioners (STEP).

# Financial Statements

## Index to Financial Statements

Charities Regulatory Authority  
For the year ended 31 December 2020

Administration  
For the year ended 31 December 2020

### Board Members

Patrick Hopkins (Chairperson)	Fergus Finlay
David Brady	Máire McMahon
Katie Cadden	Graham Richards
Niamh Cahill	Ercus Stewart
Tom Costello	Martin Sisk
Patricia Cronin	Rosemary Keogh

### Chief Executive Officer (CEO)

Helen Martin

### OFFICE:

3 George's Dock, IFSC, Dublin 1, D01 X5X0

## Financial Statements

The summarised financial information that is set out in this report is derived from the Audited accounts from the Comptroller and Auditor General.

### Summarised Income and Expenditure Account for the Charities Regulator Year ended 31 December 2020.

	2020	2019
	€'000	€'000
<b>Income</b>		
Department of Rural and Community Development	4,050	3,763
<b>Total Income</b>	<b>4,050</b>	<b>3,763</b>
<b>Expenditure</b>	<b>€'000</b>	<b>€'000</b>
Staff Costs	2,038	1,844
Administration	1,987	1,902
Audit	17	17
Depreciation	183	156
<b>Total Expenditure</b>	<b>4,225</b>	<b>3,919</b>
<b>(Deficit)/Surplus of Income over Expenditure</b>	<b>(175)</b>	<b>(156)</b>
Transfer to Capital Account	175	(3)
<b>(Deficit)/Surplus for the year</b>	<b>-</b>	<b>(159)</b>
<b>Opening reserves</b>	<b>(29)</b>	<b>130</b>
<b>Closing reserves</b>	<b>(29)</b>	<b>(29)</b>

More detailed information is available in the full Financial Statements for the period ended 31 December 2020 along with the Comptroller and Auditor General's certificate for the accounts on our website ([www.charitiesregulator.ie](http://www.charitiesregulator.ie)).

# Financial Statements – Charity Funds

The summarised financial information that is set out in this report is derived from the Audited accounts from the Comptroller and Auditor General.

## *Summarised Income and Expenditure Account for the Charity Funds Year ended 31 December 2020.*

	2020	2019
<b>Receipts</b>	<b>€'000</b>	<b>€'000</b>
Common Investment Fund/Other receipts	1,036	1,245
Interest	1	1
<b>Total Receipts</b>	<b>1,037</b>	<b>1,246</b>
<b>Payments</b>	<b>€'000</b>	<b>€'000</b>
Common Investment Fund transfers and other payments	(1,057)	(1,758)
<b>Total Expenditure</b>	<b>(1,057)</b>	<b>(1,758)</b>
<b>(Deficit)/Surplus of Income over Expenditure</b>	<b>(20)</b>	<b>(512)</b>
Opening reserves	870	1,382
<b>Closing reserves</b>	<b>850</b>	<b>870</b>

More detailed information is available in the full Financial Statements for the period ended 31 December 2020 along with the Comptroller and Auditor General's certificate for the accounts on our website ([www.charitiesregulator.ie](http://www.charitiesregulator.ie)).

# Statement on Internal Control

## Scope of Responsibility

The Authority is responsible for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

## Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded and that material errors or irregularities are either prevented or detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform has been in place in the Authority for the year ended 31 December 2020 and up to the date of approval of the financial statements.

## Capacity to Handle Risk

The Authority has a Finance, Audit, Risk and Governance Committee (FARG) comprising three Board members, one of whom is the Chair, and two external members with financial and audit expertise. The FARG met four times in 2020.

The Authority has also established its internal audit function, through the Department of Rural and Community Development, which was adequately resourced and conducted a programme of work agreed with the FARG in 2020.

The Authority has developed a risk management policy that is reviewed by the FARG, which sets out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff, who are expected to adhere to it. The Authority has also established a risk management process to alert management on emerging risks and control weaknesses and to assume responsibility for risks and controls within their own area of work.

## Risk and Control Framework

The Authority has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A Risk Register is in place which identifies the key risks facing the Authority and these have been identified, evaluated and graded according to their significance. The Register is reviewed and updated by senior management and reviewed by the FARG on a quarterly basis. These reviews are used to plan and allocate resources to ensure risks are managed to an acceptable level.

The Risk Register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. I confirm that a control environment containing the following elements is in place:

- procedures for all key business processes have been documented;
- financial responsibilities have been assigned at management level with corresponding accountability;
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management;
- there are systems aimed at ensuring the security of the information and communication technology systems; and
- there are systems in place to safeguard the assets.

Certain aspects of the control environment within the organisation have been adapted to mitigate risks arising from the workplace restrictions imposed as a result of Covid-19.

## Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes. Control deficiencies are communicated to those responsible for taking corrective action and to management and the Board, where relevant, in a timely way. I confirm that the following ongoing monitoring systems are in place:

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies;
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned; and
- there are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.

## Procurement

The Authority has procedures in place to ensure compliance with current Office of Government Procurement (OGP) rules and guidelines and during 2020 complied with those procedures.

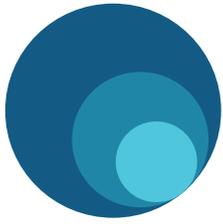
## Review of Effectiveness

The Authority has procedures to monitor the effectiveness of its risk management and control procedures. The Authority's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of internal and external auditors, the Finance, Audit, Risk and Governance Committee which oversees their work, and senior management within the Authority responsible for the development and maintenance of the internal financial control framework.

The 2019 annual review of the effectiveness of the internal controls took place in Q4 2020. The review had been delayed to the Covid-19 pandemic. The 2020 annual review of the effectiveness of internal controls is scheduled to take place in Q2 2021 whenever the current restrictions allow.

## Internal Control Issues

No weaknesses in internal control were identified in relation to 2020 that require disclosure in the financial statements.



**An Rialálaí  
Carthanas**

**Charities  
Regulator**

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