



MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING ("MoU") is made on 14 April 2022

BETWEEN

- (1) **THE CHARITIES REGULATORY AUTHORITY**, having its principal place of business at 3 George's Dock, IFSC, Dublin 1 (the "Charities Regulator"); and
- (2) **THE CHARITY COMMISSION FOR NORTHERN IRELAND**, having its principal place of business at Marlborough House, Central Way, Craigavon, BT64 1AD, Northern Ireland (the "CCNI"),

(each a "party" and together, the "parties"), in respect of the sharing of information and the provision of assistance by each party to the other party for the purpose of the performance by each party of its statutory functions.

1. Purposes and objectives of this MoU

- 1.1 The parties recognise that there are areas where the performance of the functions of the Charities Regulator and the CCNI overlap. This MoU provides a framework for a close working relationship between the Charities Regulator and the CCNI on matters within these areas. It supports cooperation and collaboration in the interest of ensuring appropriate sharing and assessment of information by both parties in the interest of upholding the integrity of charitable organisations and charitable trusts in Ireland and Northern Ireland and supporting public confidence in charities operating in Ireland (or under Irish law) and/or in Northern Ireland (or under Northern Irish law).

1.2 The MoU is made pursuant to:

- (a) section 34 of the Charities Act 2009 (Ireland) (the "2009 Act") and with the approval of the Minister for Rural and Community Development; and
- (b) section 24 of the Charities Act (Northern Ireland) 2008 (the "2008 Act").

1.3 The Charities Regulator and the CCNI are fully committed to the statutory objectives of the MoU which are to facilitate:

- (a) the sharing of information between the Charities Regulator and the CCNI for the purpose of the performance by the parties of any of their respective statutory functions; and
- (b) the provision of assistance by each party to the other party to enable the performance by each party of any of its statutory functions.

1.4 The additional objectives of this MoU are:

- (a) to promote a common understanding of the responsibilities, working procedures, legal powers and constraints of the Charities Regulator and the CCNI;

- (b) to facilitate and provide the necessary safeguards for the effective investigation and the exchange of information, with the objective of preventing, detecting, remedying misconduct or mismanagement in the administration of charities and charitable funds;
- (c) to ensure appropriate consultation and co-operation on matters of mutual interest to ensure that charities may be encouraged to comply fully with their legal responsibilities under charity and other laws and adopt best practice and governance.

2. The Parties

2.1 The Charities Regulator is an independent statutory body established under the 2009 Act and is the regulator of charities in Ireland.

2.2 The CCNI is the regulator of charities in Northern Ireland established under the 2008 Act.

3. Functions and Powers of the Charities Regulator

3.1 The key functions of the Charities Regulator under the 2009 Act¹ are:

- (a) to increase public trust and confidence in the management and administration of charitable trusts and charitable organisations;
- (b) to promote compliance by charity trustees with their duties in the control and management of charitable trusts and charitable organisations;
- (c) to promote the effective use of the property of charitable trusts or charitable organisations;
- (d) to ensure the accountability of charitable organisations to donors and beneficiaries of charitable gifts, and the public;
- (e) to promote understanding of the requirement that charitable purposes confer a public benefit;
- (f) to establish and maintain a register of charitable organisations;
- (g) to ensure and monitor compliance by charitable organisations with the 2009 Act;
- (h) to carry out investigations in accordance with the 2009 Act;
- (i) to encourage and facilitate the better administration and management of charitable organisations by the provision of information or advice, including in particular by way of issuing (or, as it considers appropriate, approving) guidelines, codes of conduct, and model constitutional documents;
- (j) to carry on such activities or publish such information concerning charitable organisations and charitable trusts as it considers appropriate;
- (k) to provide information or advice, or make proposals, to the Minister for Rural and Community Development on matters relating to the functions of the Charities Regulator.

¹ section 14, 2009 Act.

- 3.2 The Charities Regulator also has certain related functions, previously performed by the Commissioners of Charitable Donations and Bequests for Ireland, under the Charities Acts 1961 and 1973 (Ireland).
- 3.3 Under the 2009 Act, the Charities Regulator may enter into administrative cooperation arrangements with other regulators and to share relevant information with other agencies. In particular, section 34 of the 2009 Act empowers the Charities Regulator, with the approval of the Minister for Rural and Community Development, to enter into an arrangement with a foreign statutory body whereby each party to the arrangement may:
- (a) furnish to the other party information in its possession if the information is required by that other party for the purposes of the performance by it of any of its functions; and
 - (b) provide such other assistance to the other party as will facilitate the performance by that other party of any of its functions.
- 3.4 Pursuant to the Charities Act 2009 (Section 34) Regulations 2017 (S.I. No. 587/2017), the CCNI has been prescribed as a foreign statutory body for the purposes of section 34 of the 2009 Act.
4. **Functions and Powers of the CCNI**
- 4.1 The key functions of the CCNI under the section 8 of the 2008 Act are:
- (a) to determine whether institutions are or are not charities;
 - (b) to encourage and facilitate the better administration of charities;
 - (c) to identify and investigate apparent misconduct or mismanagement in the administration of charities and taking remedial or protective action in connection with misconduct or mismanagement therein;
 - (d) to determine whether public collection certificates should be issued, and remain in force, in respect of public charitable collections;
 - (e) to obtain, evaluate and disseminate information in connection with the performance of any of the CCNI's functions or meeting any of its objectives, including the establishment and maintenance of an accurate and up to date register of charities;
 - (f) to give information or advice, or make proposals, to the Department for Social Development on matters relating to any of the CCNI's functions or meeting any of its objectives, including complying, so far as is reasonably practicable, with any request made by the Department for Social Development for information or advice on any matter relating to any of the CCNI's functions.
- 4.2 Under Part 5 of the 2008 Act, the CCNI has certain information powers. In particular, under section 24 of the 2008 Act, the CCNI may disclose information to any public body or office-holder (in Northern Ireland, in any part of the United Kingdom or in a country or territory outside the United Kingdom):
- (a) for any purpose connected with the exercise of the CCNI's functions; or
 - (b) for the purpose of enabling or assisting the public body or office-holder to exercise any functions.

5. Exchange of Information

- 5.1 It is the common intention and understanding of the parties that this MoU shall not apply to any disclosure of information between the parties which is subject to the Data Sharing and Governance Act 2019 (Ireland).
- 5.2 The parties will ensure that any disclosure of information under the terms of this MoU is carried out in a manner that is prompt, efficient, proportionate and fully in compliance with the law, including in particular the General Data Protection Regulation, the Data Protection Act 2018 (Ireland), the Data Protection Act 2018 (United Kingdom), the 2009 Act, the 2008 Act and the Human Rights Act 1998 (United Kingdom). Any decision to disclose information pursuant to section 24 of the 2008 Act, will be taken by a committee comprised of Commissioners, pursuant to schedule 1 paragraph 9 of the 2008 Act. This committee will take its decision following a consideration of the papers presented to it, including the MoU, any recommendation of staff and a discussion of the panel.
- 5.3 Neither the Charities Regulator nor the CCNI will use any information disclosed under this MoU for any purpose other than the purpose of performing its statutory functions.
- 5.4 Without prejudice to any obligations under the Freedom of Information Act 2014 (Ireland), the Freedom of Information Act 2000 (United Kingdom), the Data Protection Act 2018 (Ireland), the Data Protection Act 2018 (United Kingdom) or any other statutory obligations that either party may have, neither the Charities Regulator nor the CCNI will disclose any confidential information received under the terms of this MoU to any third party without first obtaining the consent of the party that provided such information.
- 5.5 Each party is responsible for the secure and appropriate storage of any data shared pursuant to this MoU.
- 5.6 Any sharing of data undertaken between the Charities Regulator and the CCNI will be appropriately documented and will be subject to strict access and security controls. Each party is responsible for the secure and appropriate storage of any shared data and will ensure secure disposal of any shared data.

6. Undertaking

- 6.1 For the purpose of section 34(2) of the 2009 Act, the CCNI hereby undertakes that it will not disclose any information received from the Charities Regulator under the terms of this MoU to any third party except in accordance with the provisions of any enactment concerning the disclosure of such information by the Charities Regulator, as if such enactment applied to the CCNI.

7. Liaison and communication

- 7.1 The parties agree to meet at least twice each calendar year to review the effectiveness of this MoU and identify any issues that require to be addressed. Strategic, policy or operational meetings will be arranged as required and as agreed between the relevant liaison persons.
- 7.2 In order to ensure that matters are handled at the appropriate level, contact between the parties will be established between designated liaison persons (as set out in Annex 1).
- 7.3 The designated liaison persons may delegate ongoing liaison to other members of staff, but should ensure that such members of staff have the appropriate authority to agree principles, policy and processes or should be able to secure that agreement within a reasonable time.

- 7.4 The parties undertake to communicate as appropriate on all matters of mutual concern. Communication will be conducted both formally through scheduled meetings and informally on an ad hoc basis.
- 7.5 The parties agree to consult each other in relation to any significant new strategic or policy proposals likely to affect the other party and to provide such relevant information or advice as is necessary.
- 7.6 Where possible, each party will, before publishing any materials, statements, reports or press releases on a matter relevant to the other party and its statutory remit, notify the other party in advance of publication and provide sufficient detail to enable the other party to understand the subject matter of the proposed publication.

8. Miscellaneous matters

8.1 Legal status of MoU

This MoU is not intended to and shall not give rise to legally binding obligations on the part of either the Charities Regulator or the CCNI. Both parties will however, observe and give due respect to the agreed terms of this MoU.

8.2 Amendment of this MoU

Any provision of this MoU may be amended at any time by the agreement in writing of both parties.

8.3 No disclosure if prohibited

This MoU does not operate to require either party to disclose information to the other if the disclosure of that information by the party concerned is prohibited by law.

8.4 Exceptional cases

While it is intended that the arrangements in this MoU should apply generally, it is recognised that some circumstances will require special handling. Nothing in this MoU prevents the making of arrangements to meet specific exceptional needs.

8.5 Effective Date

This MoU comes into effect upon the date of its signature by both parties and will continue in effect until it is terminated.

8.6 Review

This MoU will be reviewed annually on each anniversary of its signing. In particular, the content of the MoU will be reviewed to ensure that it remains relevant.

8.7 Joint training

The parties agree that they may engage in joint training or information exercises involving their respective personnel where doing so would support the purposes of this MoU.

8.8 Cost and expenditure

Each party will be solely responsible for the administration of, and any expenditure associated with activities carried out by it under, this MoU.

8.9 Disputes

Any disagreement arising from the interpretation of this MoU will be referred to the Chief Executives of each of the parties, who will endeavour to resolve it within the spirit implicit in this MoU.

8.10 Counterparts

This MoU may be executed in any number of counterparts, each of which is an original and all of which when taken together shall constitute one and the same instrument. The parties agree that this MoU may be executed electronically. Transmission of an executed counterpart of this Memorandum by (a) fax or (b) email (in PDF, JPEG or other agreed format) shall also constitute delivery of an executed counterpart of this MoU.

Signed on behalf of the Charities Regulatory Authority

By: 
Chief Executive

Date:14 April 2022.....

Signed on behalf of the Charity Commission for Northern Ireland

By: 
Chief Executive

Date:21 March 2022.....

Annex 1 – Designated liaison persons

Area of Liaison	Charities Regulator	CCNI
Development and agreement of strategic policy relating to charities	Chief Executive	Chief Executive
Development of policy (general)	Director of Legal Affairs and Registration or Director of Compliance and Enforcement (as appropriate)	Head of Charity Services
Legal Framework queries	Head of Charity Services or Legal Advisor (as appropriate)	Head of Charity Services
Operational Liaison	Director of Compliance & Enforcement or Head of Registration (as appropriate)	Head of Charity Services or Head of Compliance and Enquiries
Media queries	Head of Communications & Stakeholder Engagement	Communications Officer