



An Rialálaí
Carthanas
Charities
Regulator

Charity Classification Guide

User guide for charity trustees on the classification system and how to determine appropriate categories for a charity



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Who is this guide for and what does it explain?

This guide has been developed to assist charity trustees to determine the most appropriate categories to choose when classifying their charity before completing and submitting the online Charity Classification form. Further information about the form is available below in the section 'Completing the Charity Classification Form'.

What is classification?

In simple terms classification is how people or things, which share the same or similar characteristics, are divided into groups or categories. Once the basic or primary category is established, every further division or level gives a more definite and precise classification or grouping.



Background to the charity classification standard

Development of the standard system

The standard was approved and adopted by the Board of the Charities Regulator in May 2022 following an extensive development process which included consultation with registered charities and stakeholders including government departments, researchers, funders, charity representative bodies and the general public.

Why is this standard necessary and what value will it add to the Register of Charities?

The main reason behind the introduction of the classification standard is that up until now it has not been possible to accurately or comprehensively identify or group charities with similar activities such as those working in mental health, or operating internationally, or running a community or resource centre.

Being able to group charities with similar activities provides clarity for research and comparison purposes. It will also help guide funders and policy makers in assessing the charity sector and facilitate collaboration and knowledge-sharing among registered charities in Ireland. Additionally, it will assist charities in identifying other registered charities carrying out similar activities, to consider alternative ways of delivering on their charitable purpose, and to see the kinds of expertise that other charities have.

Important points to note

Classification is not an exact science and there is no perfect standard so some charities will not neatly fit into the classification. There will be compromises to be made by these charities when determining the most appropriate categories. We have endeavoured to keep the classification simple and the categories broad enough to enable every charity to select a 'best fit'. It may not be a perfect description of what the charity does but so long as it is a reasonable compromise and not completely misleading it is acceptable. It is for each charity to consider the 'best fit' for their particular charity within the standard using the information and examples set out in this guide.

PLEASE NOTE that although charities are limited in the number of categories they can choose in the classification, this does not limit the types of activities which the charity can undertake to further its charitable purpose(s). The activities section of the annual report filed by charities will continue to provide an opportunity for charities to elaborate on the diversity of their operations.

Determining an appropriate classification

Review charitable purpose(s), main object and activities and agree a 'best fit'

The main object of a charity is set out in the governing document of the charity and is centred on the charitable purpose(s) for which the charity is approved^{1,2}. Every charity must be able to demonstrate that all its activities are furthering this purpose or purposes for the public benefit and it is these activities which will determine the classification.

Charity trustees should consider the charitable purpose(s) for which the charity has been approved in conjunction with the main object, the activities of the charity and the financial expenditure (excluding staff and administration costs) on each activity to determine the most appropriate classification for the charity.

¹ Charitable purposes are set out in the Charities Act 2009.

² A charity cannot change charitable purpose or amend the main object without the consent of the Charities Regulator.

It is important to understand that it is not the mechanism of delivery which should determine the classification, instead trustees should focus on what the objective of the activity is and the public benefit which is being provided. For example a number of charities use sport as the medium to deliver on their charitable purpose. However, the public benefit being delivered by those charities is not sport itself, but could be promoting social inclusion for people with disabilities or providing a support network for cancer survivors so this is what they should base their classification choices on.

When deciding their classification, trustees must first decide which primary (or main) classification group their charity falls into. Charities must select one (and can select up to two categories) from the following primary classification groups:

1. Social and Community Services
2. Health and Care Services
3. Community Development and Housing
4. Environment and Animals
5. Community relations, Reconciliation, Advocacy and Civic Responsibility
6. Funding, Philanthropy, Benevolence and Volunteering
7. Education and Research
8. Religion
9. Arts and Culture
10. International Activities

Every primary group is subdivided into a number of secondary groups to further categorise the activities. When a charity selects a primary classification group, it will then be able to select up to two secondary groups linked to that primary group. Many of the secondary groups also have another layer or sub-classification which add additional detail to the classification. Further information about each group is available below in the section 'Further Information on Each Primary Group' and in the Standard itself.

Practical Examples of Classification

Charity A

Charity A operates a dog rescue and rehoming service.

This charity would be classified as:

Environment and Animals

Animal Welfare

- Rescue, rehabilitation or re-homing

This charity only needs to select one primary, one secondary and one sub-classification option to adequately describe what it does.



Charity B

Charity B operates a dog and cat rescue and rehoming service. In addition they also run a donkey sanctuary which has its own veterinary clinic. Charity B also provides advice and information about animal care and welfare and gives talks to schools and other groups on request.

Clearly for this charity the primary classification will be Environment and Animals, with a secondary group of Animal Welfare.

However under the secondary group Animal Welfare there are four subgroups - Rescue, rehabilitation or re-homing; Animal sanctuary / shelter; Veterinary services; Animal care and welfare education. All of these subgroups would be a good fit for this charity, but the classification standard only allows for the selection of a maximum of two options. The charity trustees will need to decide what the main areas of activity are and this will determine the classification.

In this case the trustees agree that their main focus is dog and cat rescue and the operation of the donkey sanctuary because this is what they were originally set up to achieve. The veterinary and information services are ancillary to this main objective. Therefore this charity submitted the following classification:

Environment and Animals

Animal Welfare

- Rescue, rehabilitation or re-homing
- Animal sanctuary / shelter

Note: Even though there are a limited number of classification options available it is important to remember that this does not restrict the activities which any charity can carry on to further its charitable purpose(s) and charities should use their annual report to the Charities Regulator to elaborate on all of their activities and achievements.

Charity C

Charity C is an animal charity which operates a dog rescue and rehoming service and offers a low cost veterinary service at their centre. Charity C also operates a mobile veterinary clinic specifically for pets whose owners are homeless.

This charity would be classified as:

Environment and Animals

Animal Welfare

- Rescue, rehabilitation or re-homing
- Veterinary services

However, if the trustees wish, they could also select a second primary group as they are also specifically providing services to people who are homeless:

Social and Community Services

Homeless Services

- Other services

When a charity selects two primary groups it will be asked to confirm on the classification form if the groups are of equal importance, and if not, then they will be asked to indicate which one is their main classification. In this case the main group would be 'Environment and animals' as this is the core aim and focus of the charity.

Further information on each primary group

1. Social and Community Services

This primary classification is most compatible with operations which further the charitable purpose(s) of:

- The prevention or relief of poverty or economic hardship
- Any other purpose that is of benefit to the community
 - The advancement of community welfare including the relief of those in need by reason of youth, age, ill-health or disability
 - The integration of those who are disadvantaged, and their full participation, in society

In the context of this primary group, 'community' can mean either a specific geographical location or area or a group of people with common experiences or a shared interest or purpose for example the deaf community, the Jewish community.

This primary group is broken down into several secondary categories:

Homeless services – includes the provision of accommodation, food, clothing and other vital services to people who are homeless. It also includes other homeless services such as accessible dental care, haircuts, drop-in centres, access to telephone or temporary postal address etc.

Provision of community centre/resource centre – for example community hall, family centre, senior citizens centre. It also includes property management or maintenance.

Provision of recreation ground/community space – for example playgrounds

Provision of food or other vital goods or services – for example foodbanks

Working to prevent poverty – includes provision of direct assistance to individuals for example money management advice, assistance with rent or mortgage repayments, assistance with home repairs and charities working at a wider community level for example providing free or low-cost internet access to people in an area of social deprivation.

Local/community based services and supports – This is a broad category, including community based services for people with a physical or intellectual disability; services for refugees or immigrants; family services and services for older people. Examples of the types of activities falling into this category include the provision of equipment, meals-on-wheels, lone-parent support groups, services supporting prisoners, veterans groups, men's shed etc.

Child or youth services – includes child care services for example community crèches; child-focussed initiatives for example fostering and adoption services and support; youth centres and club; child and youth organisations such as scouts and guides; youth work and development.

Emergency / disaster relief or rescue services (in Ireland) – includes mountain, sea and river search and rescue/recovery; emergency planning and mitigation measures; post-disaster assistance within Ireland (for medical emergency response use primary group 2: Health and Care Services)

Social inclusion resources and supports – includes vocational rehabilitation for example on-the-job coaching and employment supports for people with disabilities; services for the unemployed for example skills evaluation and CV preparation; and working to remove barriers to inclusion such as the provision of wheelchair accessible transport, ex-offender programmes etc.

2. Health and Care Services

This primary classification is most compatible with operations which further the charitable purpose(s) of:

- Any other purpose that is of benefit to the community
 - The promotion of health, including the prevention or relief of sickness, disease or human suffering

This primary group is broken down into several secondary categories:

Medical treatment – includes hospitals, hospices, rehabilitation, medical centres

Residential care or nursing homes – includes respite care

Mental health - includes residential and non-residential mental health services and emotional support and mental wellbeing services such as counselling, group therapy and suicide prevention initiatives.

Other health services – this is a broad category which includes complementary or alternative therapy; health education or sickness prevention for example, the promotion of healthy eating and exercise; emergency response such as first responders, community defibrillators; patient or survivor comforts and support for example hospital radio, provision of transport to medical appointments; health staff support for example nurses association; carers and carer support; patient organisations and supporting medical/health research.

3. Community Development and housing

This primary classification is most compatible with operations which further the charitable purpose(s) of:

- The prevention or relief of poverty or economic hardship
- Any other purpose that is of benefit to the community
 - The advancement of community welfare including the relief of those in need by reason of youth, age, ill-health or disability;
 - The advancement of community development, including rural or urban regeneration;
 - The integration of those who are disadvantaged, and the promotion of their full participation, in society

This primary group is broken down into several secondary categories:

Accommodation or housing – includes approved housing bodies (charity is on the **Approved Housing Bodies Register**); emergency housing such as a women's refuge (for homeless accommodation use primary group 1: Social and Community Services); independent or assisted living; student housing; housing advocacy and homelessness prevention.

Urban or rural regeneration – for example transport initiatives, upgrading cityscapes, improving digital connectivity

Community or local development and improvement – for example community radio, tidy towns

Economic development and social enterprise – for example providing assistance or advice to businesses to improve employment opportunities for unemployed people



4. Environment and Animals

This primary classification is most compatible with operations which further the charitable purpose(s) of:

- Any other purpose that is of benefit to the community
 - The protection of the natural environment;
 - The advancement of environmental sustainability;
 - The prevention or relief of suffering of animals

This primary group is broken down into several secondary categories:

Protection and conservation of the natural environment – includes conservation of flora, fauna or natural environment generally; conservation of particular geographical area or habitat; and conservation of a particular species. Also includes zoos, wildlife parks and nature reserves.

Environmental sustainability – includes sustainable development / biodiversity for example promoting green or renewable energy; conservation of natural resources for example water conservation; pollution control or waste reduction for example recycling initiatives, beach cleaning; and the circular economy for example materials management, refurbishing services, re-use initiatives.

Animal Welfare – includes animal rescue, rehabilitation or re-homing services; animal sanctuaries or shelters; provision of veterinary services; animal care and welfare education.



5. Community relations, Reconciliation, Advocacy and Civic Responsibility

This primary classification is most compatible with operations which further the charitable purpose(s) of:

- Any other purpose that is of benefit to the community
 - The advancement of conflict resolution or reconciliation;
 - The promotion of religious or racial harmony and harmonious community relations;
 - The promotion of civic responsibility or voluntary work

This primary group is broken down into several secondary categories:

Promotion of civic responsibility - for example projects promoting equality, organisations working to reduce anti-social behaviour, civic participation networks

Promotion of public safety – for example farm safety, water safety, road safety

Safeguarding and protection – for example child or vulnerable adult protection, promoting cyber safety, crime awareness and prevention

Victim support – for example victim and survivor support groups, provision of information about legal processes and support at court appearances

Provision of information or advice or working to raise awareness of an issue – for example budgeting and financial management

Social advocacy – for example advocating for better access to public buildings for people with disabilities, organisations assisting ethnic minorities or other defined groups

Conflict resolution or reconciliation – for example family mediation services, facilitating cross community dialogue, relationship workshops

Religious or racial harmony or harmonious community relations – for example facilitating dialogue between people of different religious beliefs, activities which promote and encourage integration between refugees and local residents, activities which encourage appreciation and respect for different cultures.

6. Funding, Philanthropy, Benevolence and Volunteering

This primary classification is most compatible with operations which further the charitable purpose(s) of:

- Any other purpose that is of benefit to the community
 - The promotion of civic responsibility or voluntary work;
 - The advancement of the efficient and effective use of the property of charitable organisations

With regard to fundraising, grant giving and benevolence this primary classification is compatible with any charitable purpose.

This primary group is broken down into several secondary categories:

Volunteering / voluntary sector services and promotion - for example working to link volunteers with volunteering opportunities, volunteer representative groups

Providing services which improve the efficiency and effectiveness of charities – for example charity representative organisations or organisations providing charity trustee training

Fundraising - for example a charity which is set up to collect and distribute salary based deductions or online donations to other charities or organisations, ‘Friends of...’ organisations

Grant making – includes grant made to individuals for example arts bursaries, and grants made to other charities or organisations for example grant-making foundations, community foundations

Benevolent association or fund

Funding, consultancy or other charity support services - for example provision of financial services, consultancy or advice to charities and other not-for-profits organisations. Includes bodies which manage and distribute State funding.

7. Education and Research

This primary classification is most compatible with operations which further the charitable purpose(s) of:

- Advancement of education

This primary group is broken down into several secondary categories:

Pre-Primary – for example kindergartens, pre-schools, toy libraries (for child care use primary group 1: Social and Community Services)

Primary level – for example national schools. Also includes educational programmes aimed at primary school age children

Secondary level - for example secondary schools. Also includes educational programmes aimed at secondary school age children

Special needs education

Third level – for example universities. Also includes institutions offering courses to at least degree level such as medical schools

Post graduate – includes post-graduate study needed to practise a particular profession

Vocational or technical – for example IT skills training, acting, secretarial training

Adult and continuing education - for example language courses, literacy and numeracy programmes, promotion of science, activities which promote reading, conferences and lectures

Informal, social or complementary education – for example art outreach, life skills training

Education supports – includes educational bursaries or funding; education trust, patronage, management or governance; parents associations or councils; student services such as activities which improve access to education, educational exchanges, student mentoring and peer programmes

Research - includes dissemination of results



8. Religion

This primary classification is most compatible with operations which further the charitable purpose(s) of:

- Advancement of religion

This primary group is broken down into several secondary categories:

Religious orders, societies, monastics or other religious community - charities in this category will likely carry out a wide range of religious activities therefore it is not necessary to select any other options under the religion classification.

Religious practice / worship – includes provision and maintenance of a building or site used for religious practice, prayer or solitude such as a church, mosque, synagogue, shrine or other sacred place where religious services or rituals are held as well as halls or meeting rooms used for religious purposes. Also included in this group are religious congregations/ congregational living and ceremonies and rituals for example open air mass; Diwali festival.

Faith based activities – this is a broad category which includes pastoral care, social justice and outreach activities for example youth outreach; prison or hospital visiting; support such as following a bereavement; missionary work and evangelism; maintenance of religious sites, burial places or artefacts; spirituality/spiritual wellbeing; ecumenical and interfaith activities; religious communications, publishing or media; alms/charitable giving; pilgrimages or retreats; advancing religion through instruction and study including raising awareness of religious beliefs and practices; diocesan or parish organisations.

9. Arts and Culture

This primary classification is most compatible with operations which further the charitable purpose(s) of:

- Any other purpose that is of benefit to the community
 - The advancement of the arts, culture, heritage or sciences

This primary group is broken down into several secondary categories:

Arts – this is a broad category which includes arts centres, art galleries, exhibition spaces, theatres, concert halls; visual arts for example painting, street art, sculpture, and architecture; performing arts including music, drama and dance for example touring theatre, pipe band, choir, circus, ballet, street spectacle; literature for example creative writing, poetry; film and media including digital arts and animation; crafts; festivals; arts resources and support.

History, heritage and culture – includes historical events, culture and traditions for example commemoration of historical events or people, county shows, storytelling and folklore, historical or archaeological groups; promotion of the Irish language; local history and genealogy; preservation of built heritage or ancient sites for example historic house, castle, ring fort, battleground, inland waterways; providing a place to hold cultural events; learned societies and institutions including scientific bodies.

Museum or library – for example military museum, county museum. Library includes archives.

10. International Activities

A charity which primarily carries out its activities outside of the island of Ireland should select this primary classification group as one of their options – this includes charities which fund organisations based outside Ireland.

This primary group is broken down into several secondary categories:

Emergency / disaster relief – this is a broad group which includes emergency planning, mitigation measures, response, relief and recovery services relating to disasters and emergencies of natural or human origin. The types of activities carried out could include provision of specialist rescue/recovery teams; provision of emergency medical care, shelter, food, transport, emergency communications equipment, generators; installing early warning systems; developing evacuation procedures; providing search and rescue training; providing trauma counselling; rebuilding damaged structures

Infrastructure - sustainability and development – this is a broad group covering activities which support the capacity-building efforts of nations and communities for example well boring and sanitation, building or equipping health centres or schools, providing access to low-cost finance

Agricultural development / food security - for example improving farming methods, crop diversity, irrigation and water management, initiatives promoting fair trade

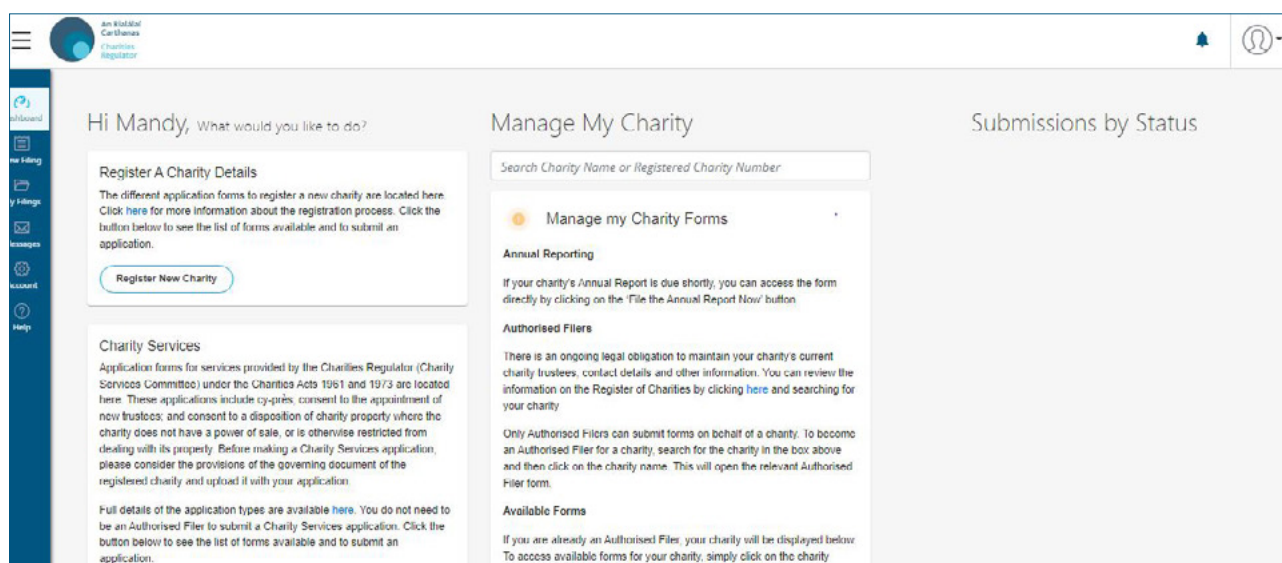
Humanitarian - for example facilitating cross cultural dialogue, working to prevent people trafficking, landmine removal, medical services

Environment and conservation - for example animal conservation, monitoring water quality, working to prevent overfishing or de-forestation

Completing the Charity Classification Form

Once the charity trustees have decided on the most appropriate classification for their charity they should proceed to complete and submit the on-line Charity Classification form by following these steps:

Step 1: Log into the charity account on MyAccount



Log into the online charity account on MyAccount to access the available forms for your charity.

Only Authorised Filers can submit forms on behalf of a charity. If you are an Authorised Filer, your charity will be displayed on the dashboard once you are logged in. To access available forms for your charity, simply click on the charity name.

Our resource 'How to update the Register of Charities' should assist you if you have difficulties logging in or locating the form.

Step 2: Select and open the Charity Classification form

| | |
|---|-----------------------|
| Maintain Fundraiser Details <i>Register: Charity</i> | Start |
| Filing Winding up and Deregistration of a Registered Charity <i>Register: Charity</i> | Start |
| Filing Change in Financial Year End <i>Register: Charity</i> | Start |
| Filing Maintain Charities Governance Code Status <i>Register: Charity</i> | Start |
| Filing Charity Details Verification <i>Register: Charity</i> | Start |
| Filing Charity Classification <i>Register: Charity</i> | Start |

The form contains three tabs: Introduction, Main Details and Declaration

Charity Classification

Introduction [0] Main Details [1] Declaration [2]

Read the Introduction then proceed to the second tab – Main Details

The first question asks for confirmation if the charity is a State body³ that is has the charity been formed by Statute or Act. (For the vast majority of charities the response will be 'no').

³ May also be known as a statutory body or State Agency. (Charities which are funded entirely by central or local government are not considered to be state bodies unless they were established by statute.)

Step 3: Select the first, or main, primary classification group

Select the first primary classification group from the drop-down list

Please select your 1st Primary Classification 

Social and community services

Health and care services

Community development and housing

Environment and animals

Community relations, reconciliation, advocacy and civic responsibility

Funding, philanthropy, benevolence and volunteering

Education and research

Religion

Arts and culture

International activities

When you have selected a group, further information is available by ticking the box (just untick the box to hide it again).

☒ Tick this box to see more information about this Primary Classification

This primary group is broken down into several secondary categories:

Medical treatment – includes hospitals, hospices, rehabilitation, medical centres


Residential care or nursing homes – includes respite care

Mental health - includes residential and non-residential mental health services and emotional support and mental wellbeing services such as counselling, group therapy and suicide prevention initiatives.

Other health services – this is a broad category which includes complementary or alternative therapy; health education or sickness prevention e.g. the promotion of healthy eating and exercise; emergency response e.g. first responders, community defibrillators; patient or survivor comforts and support e.g. hospital radio, provision of transport to medical appointments; health staff support e.g. nurses association; carers and carer support; patient organisations and supporting medical/health research.

Step 4: Select up to two secondary classification groups from the drop-down list

Select up to two secondary classification groups from the drop-down list

Please select up to two Secondary Classifications * 

Medical Treatment

Residential care or nursing home


Mental health

Other health services

Some categories have additional sub-classifications. If these are available, a further list will appear and up to two sub-groups can be selected.

Mental health

Please select up to two sub-classifications for this Secondary Classification to further refine your selection *



Residential mental health services


Non-residential mental health services

Emotional support and mental wellbeing

Optional: select a second primary classification group

Some charities may wish to select a second primary group.

You now have the option to select an additional Primary Classification, if this is relevant for your charity.

Please select your 2nd Primary Classification 

Again, similarly to the selection of the first primary group, drop down lists will appear and up to two options can be selected.

When a charity chooses two primary classification groups it will be asked to confirm if the second is less relevant than the first choice. 'Yes' means that the first primary group chosen is the main classification for the charity. 'No' means that the two primary groups chosen are of equal importance.

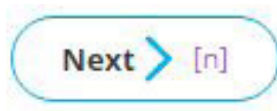
Is this additional classification of less relevance to your charity than the 1st Primary Classification identified above? *

☐ Yes

☐ No

Step 5: check the form and complete the declaration

Once the classification has been selected, proceed to the next tab either by clicking on the 'next' button



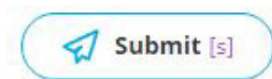
or by selecting the Declaration tab



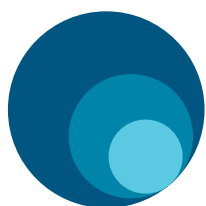
A summary of the form will appear. It should be checked to ensure that the options chosen are accurate, then complete the declaration.

Step 6: Submit the form

Click on the 'submit' button



Once submitted, the details of the charity classification will appear immediately on the Overview tab of the charity's entry on the public Register of Charities.



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