

**An Rialálaí
Carthanas**

**Charities
Regulator**

Irish Charity Survey 2022

An Amárach Report



Strictly Private & Confidential

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Appendix – Charity Survey Questionnaire

1 Research Background & Methodology

1.1 Research Background

The Charities Regulator (the ‘Regulator’) was established on 16 October 2014 and is responsible for the regulation of charitable organisations and the protection of charitable assets.

The key function of the Regulator is to establish and maintain a public register of charitable organisations operating in Ireland and to promote compliance with the Charities Acts.

At the end of May 2023, there were 11,511 registered charities, ranging from very small, local volunteer-only charities to large, national and international organisations employing thousands of people.

Regardless of legal form, size or purpose, all registered charities must be overseen by charity trustees, who manage and control the charity and accept the legal responsibilities which arise as part of their oversight duties.

At the end of May 2023, there were 76,399 charity trustees on the Register.

In addition to providing these and other charity focussed services, the Regulator has the power to investigate the affairs of any charitable organisation.

The findings in this report are based on updated research conducted at the end of 2022 to assess the views and experiences of registered charities in relation to their operations and engagement with the Regulator.

1.2 Methodology

Amárach Research (www.amarach.com) was commissioned by the Charities Regulator in late 2020 to benchmark attitudes amongst the charity sector and to repeat the research in 2022, when the Regulator provided c.17,000 charities and charity representatives with a link to the online survey, replicating the methodology of the benchmark research.

Fieldwork for both studies took place at a comparable time of year (17th November 2022 to 5th January 2023 and 18th December 2020 to 12th January 2021) however, there was a difference in response rates between surveys.

In 2022, 899 charities completed the survey, representing a response rate of 5.1%, lower than the response rate of 2020 (8.3%) when 1,240 surveys were completed.

As was the case with the [Public survey](#) that was undertaken at the same time, the questionnaire was largely based on the version used in 2020 with some changes to reflect post-pandemic circumstances and to explore emerging topics of interest to the Charities Regulator.

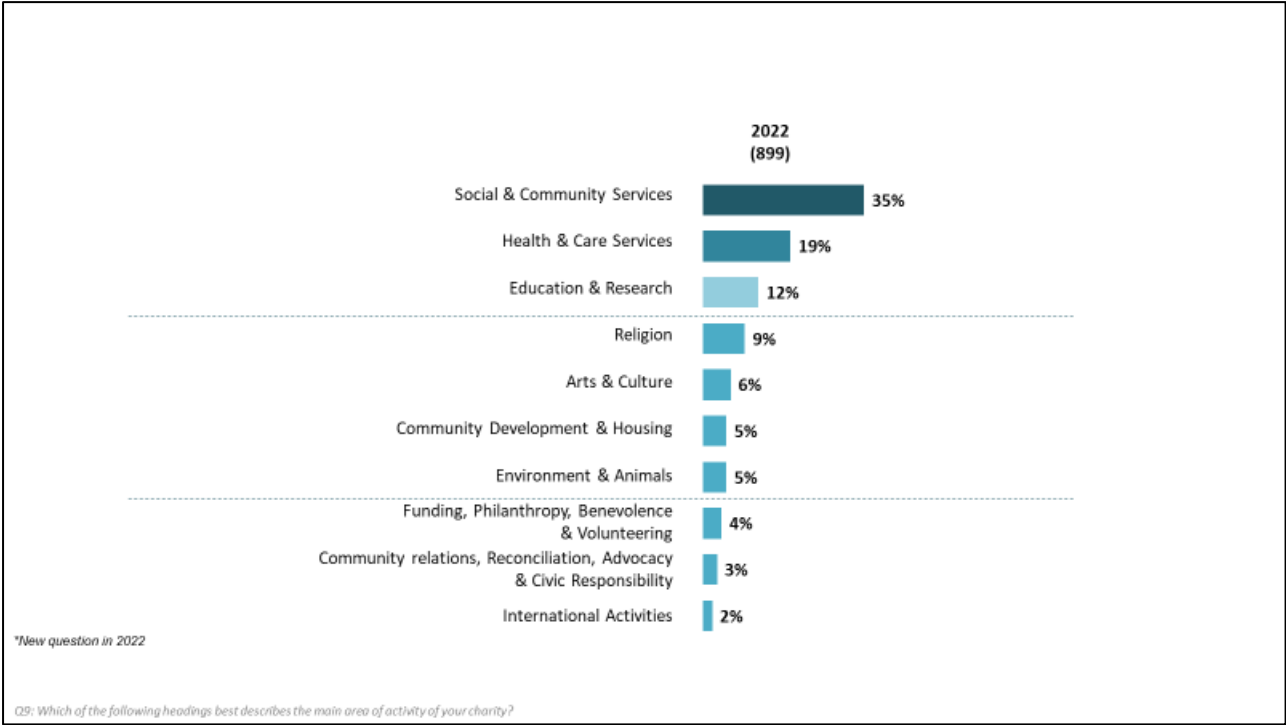
This report focuses on the core themes below and, where possible, comparisons are drawn with the Benchmark findings:

- Operational logistics and challenges
- The Charities Regulator
- Regulation and compliance

To help contextualise the 2022 findings, the survey took place post-pandemic but against the backdrop of the on-going war in Ukraine, rising homelessness, a cost-of-living crisis, and some controversies in the charity sector.

2 Sample Profile

Those who took part in the 2022 research represented a wide range of charitable activities, with organisations who provide Social & Community Services featuring most widely (35%).

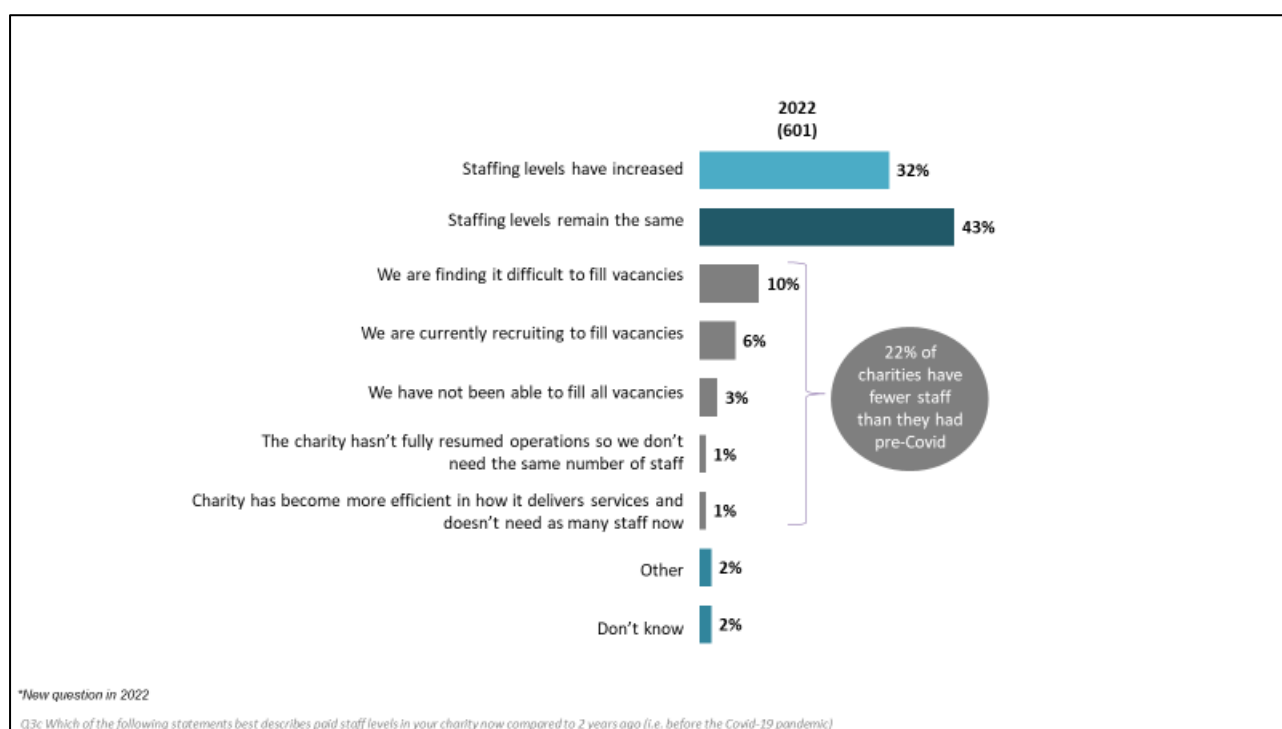


9 in 10 survey participants were linked to charities which provide most of their services within the island of Ireland.

Three quarters of charities rely on volunteers, broadly in line with the 2020 findings, and while one third (33%) of survey participants were involved in charities that operate on a purely voluntary basis, this level is down significantly since 2020 (42%).

Two thirds of survey participants reported that their charities have one or more paid staff members, a significant increase since the benchmark survey.

However staffing levels have fluctuated over the past two years. One third reported an increase in paid staff numbers, 4 in 10 indicated no change to staffing levels and 2 in 10 reported a decline in paid employees, with most of this cohort finding it difficult to fill vacancies.



The majority of survey participants (68%) are with charities which have an annual income of less than €500k per annum. 1 in 5 have a very limited income (€20k or less) and a similar proportion of 3 in 10 are with charities that have a significant annual income (€500k or more).

Most survey participants (60%) classified themselves as a charity trustee, (a volunteer who gives their time to manage the charity and accept the legal responsibilities which arise in the course of these responsibilities) a significant increase since 2020 (51%) which, due to their management and oversight role within a charity, may be a contributing factor in some of the reported differences between 2020 and the current study.

Two thirds (65%) of those who took part in the research are with charities that operate as a company.

In short, the most common features of those who took part in the 2022 survey are a modest annual income level (68% reported an income of less than €500k), most services are provided across Ireland (91%) and being in operation a long time (78% have been operating for 11+ years).

3 Executive Summary

3.1 Operating Challenges

Survey participants reported their charities have had mixed experiences since the beginning of 2020 with the same proportion reporting they are now in a stronger position as those who say they are in a weaker position (both at 29%) compared to pre-Covid times.

In addition to difficulties posed by the pandemic, charities have faced a wide range of other challenges over the past 12 months topped by increased running costs (54%) followed by securing funding (45%) and attracting new trustees/succession planning (38%).

Consequently, the actions taken most widely reflect these challenges as many have looked for funding (32%), looked for volunteers/new members (25%) and one in five sought professional services or advice in response to a specific challenge.

The need for external guidance is widespread. 8 in 10 sought external assistance and were most likely to avail of professional legal or accountancy advice (53%), up considerably since 2020 (43%).

While there have been declines in those who cite regulatory compliance or the paperwork associated with maintaining charitable status as a challenge, these remain a concern for 1 in 4 respondents to the survey.

3.2 Funding

Participants reported that their charities had experienced considerable adjustments to their income streams in the two years prior to the survey with one third seeing an increase in funding and one third experiencing decreased funding over the same period.

This may be a feature of the main sources of funding which have changed for 1 in 4 charities to mixed effect, in that some of this cohort have lost grants/subsidies (18%) while others have benefitted from increased state funding (19%).

Charities continue to rely on a diverse range of funding sources with considerable dependence on government/local authority grants (49% versus 40% in 2020) and other public bodies such as the HSE (32% versus 18% in 2020).

However, there have been significant declines in traditional fundraising streams such as cash collections (down 9% pts), events (down 6% pts) and donations from members/staff/volunteers (down 4% pts).

These declines echo the challenge posed by fewer donations/lower value of donations as expressed by 1 in 4 survey participants (26%) and may be amongst the reasons why 4 in 10 respondents reported their charity had to use all or some of their financial reserves to keep operating since early 2020.

3.3 Public Trust & Confidence

1 in 4 survey participants feel public trust and confidence in the charity sector has decreased and this is mainly attributed to media coverage of issues in some charities. While 4 in 10 have not been directly impacted by this perceived decline in public confidence, 1 in 4 survey participants indicated it has negatively impacted recruitment of volunteers/staff for their charity.

For the 1 in 4 who believe that public trust and confidence has increased, the main effects have been increased support for their charity and greater confidence within the organisation.

The timing of the research may be a factor for this perceived increase in confidence as the role played by charities during Covid-19 and in supporting the people of Ukraine is believed to have had a positive impact on public trust.

3.4 The Charities Regulator

There is strong awareness of the core functions of the Regulator with 9 in 10 identifying the maintenance of a publicly available Register of Charities (93%), ensuring that charities comply with the Charities Act 2009 (90%) and ensuring that charities comply with the Charities Governance Code (90%).

However, there is still some uncertainty in the sector about the role of the Regulator, with some respondents identifying functions that are not part of its remit. Examples include ensuring charities which are companies comply with the Companies Act 2014 (29%), advising on legal matters (21%) or the granting of charitable tax status (21%). However, these were recorded at lower levels than the 2020 findings, suggesting that understanding of the role of the Regulator is improving.

Overall, there is support for charities taking more responsibility for specific aspects of governance and operational matters though opinions remain divided in a number of areas.

For example, half of respondents believe it is the responsibility of the Charities Regulator to ensure that a charity is transparent and accountable, while slightly fewer (43%) believe this is the responsibility of the charity itself.

For most, the onus of ensuring a charity is well run (60%) and operates in an ethical way (55%) should lie with the charity, consistent with the Benchmark findings.

There has been an increase in the proportion of survey participants who indicated charities should be responsible for ensuring that a charity operates within the law, ensuring the public has information about how a charity provides a public benefit and public access to charity accounts.

However, more than half feel the Regulator should be responsible for improving public trust in the charity sector (56%) and for ensuring the public has information about how a charity is providing a benefit (54%).

While sentiment towards the Regulator is strongly positive, there are declining levels of agreement with some of the statements posed to respondents. This is most noticeable in terms of proactively engaging with charities (down 11% pts) and lower agreement with the statements 'The Charities Regulator does its best to keep the regulatory and administrative burden on charities to a minimum' and 'Increased regulation and the introduction of the Charities Governance Code is improving trust and confidence in the sector' (both down 8% pts).

Survey participants believe maintaining the Register of Charities, which is freely available to the public online, is the most important aspect of the Regulator's operations (86%) with other regulatory responsibilities, such as bringing charities into compliance on a voluntary basis, running seminars/training and the inclusion of information on a charity's finances/activities on the Register also widely mentioned.

3.5 Engagement with the Regulator

Participating charity trustees indicated they check and approve a variety of reports and documents before they are submitted to the Regulator with the annual report most prevalent (88%) followed by any changes to charity trustee details (68%).

Just one third of those who took part in the 2022 survey had personal contact with the Charities Regulator in the 12 months prior to interview, primarily to submit an annual report or other form online (70%) and this level of personal interaction may account for the significant proportions who were unable to express an opinion in relation to specific types of contact with the Regulator.

However, a much greater proportion (83%) had used the Regulator's website over the same period for a variety of reasons with annual report filing (62%), guidance on the Charities

Governance Code (50%) and checking their organisation's entry on the Register of Charities (49%) mentioned most widely.

6 in 10 website users found it easy to find what they were looking for and three quarters (77%) rated the website as Excellent or Good.

Reports of contact made by others in their charity suggest engagement with MyAccount by the authorised filer tends to be infrequent, with two thirds logging in just a couple of times in the past year (the authorised filer is the person in a charity responsible for filing the charity's annual report and updating trustee or other details on the Register).

When asked about contact with the Regulator (or awareness of contact) by others within the charity for any reason, over half (54%) were aware of some form of contact, the most common being a query about completing the annual report online (24%).

7 in 10 feel the amount of communications received from the Regulator is about right and although a similar proportion positively rate the communications received, there is an appetite for more model documents/templates (43%) and simplified explanations of legal documents (31%), which may reflect the 28% of respondents who find complying with legislation and regulations a challenge.

3.6 Being a Registered Charity

8 in 10 charities agree having charity status is a benefit to their organisation, showing no change on the 2020 findings.

But being a registered charity is believed to be more important now than was the case two years ago (61% versus 45%).

The single greatest benefit of being registered is higher credibility and trust (54%) and while most are not greatly hindered by being a registered charity, the costs and resources associated with maintaining charitable status can be a burden.

The Charities Regulator is widely acknowledged to have made the sector more transparent and publicly accountable (79%) and while there is support for greater regulation, there is a view that not all charities are the same with 3 in 10 opposed to making all charities subject to the same regulatory framework.

This finding may indicate low awareness and/or understanding of the proposed changes in the General Scheme of the Charities (Amendment) Bill 2022. Currently charities that are companies have fewer obligations relating to financial statements, audits and independent examinations under the Charities Act than unincorporated charities such as associations and trusts.

The proposed amendment is intended to level the playing field, ensuring all charities are subject to the same obligations by bringing charities which are companies fully under the Charities Act, rather than increasing the requirements for all.

The Charities Governance Code is helping more than half of charities in terms of how their organisation is run as well as increasing public trust and public understanding of how charities operate. Similar proportions do not find complying with the Code to be too difficult nor do they feel compliance reporting is a disincentive for submitting annual reports.

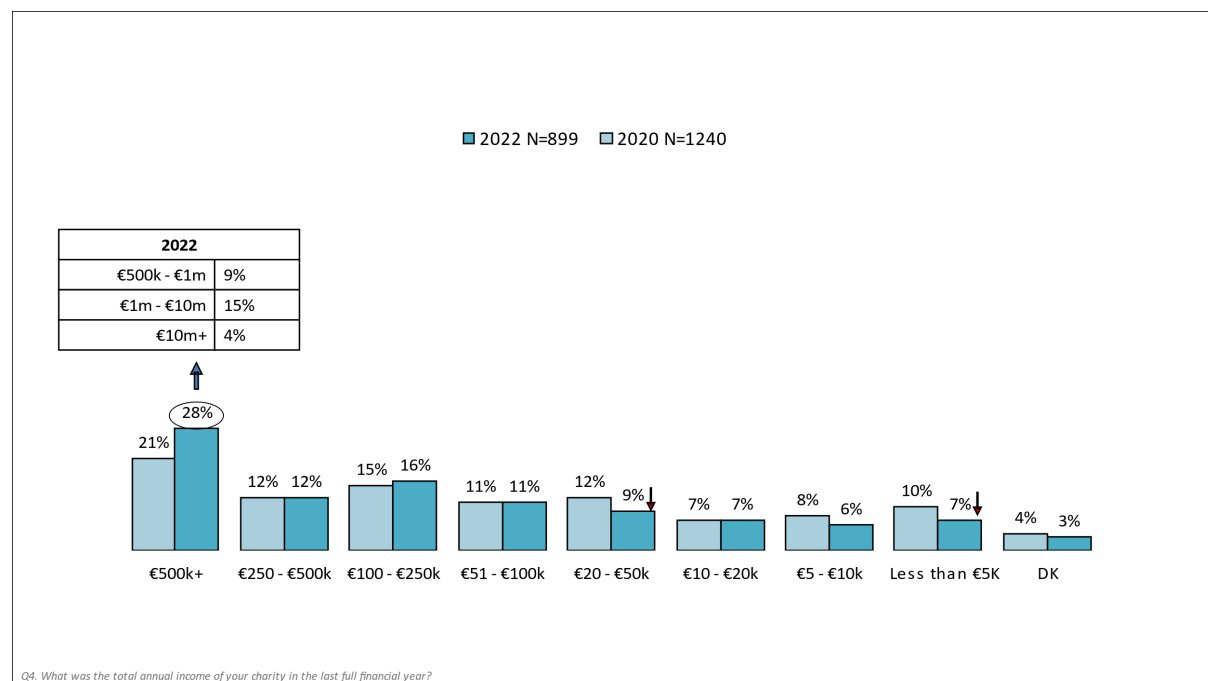
4 Findings

4.1 Operational Logistics & Challenges

Not all charities are the same.

Registered charities in Ireland cover organisations of all sizes, turnover and causes. This is also true of the charities represented within the 2022 research.

For the most part, research participants reported that their charities have a relatively modest annual income (68% reported an income of less than €500k), are local organisations, that is they provide most of their services in Ireland (91%) and have been operating for a long time (78% for 11+ years).



One third of participants are engaged in charities that operate on a voluntary basis, that is they have no paid employees, and almost all charities in this cohort (86%) have an annual turnover of less than €50k.

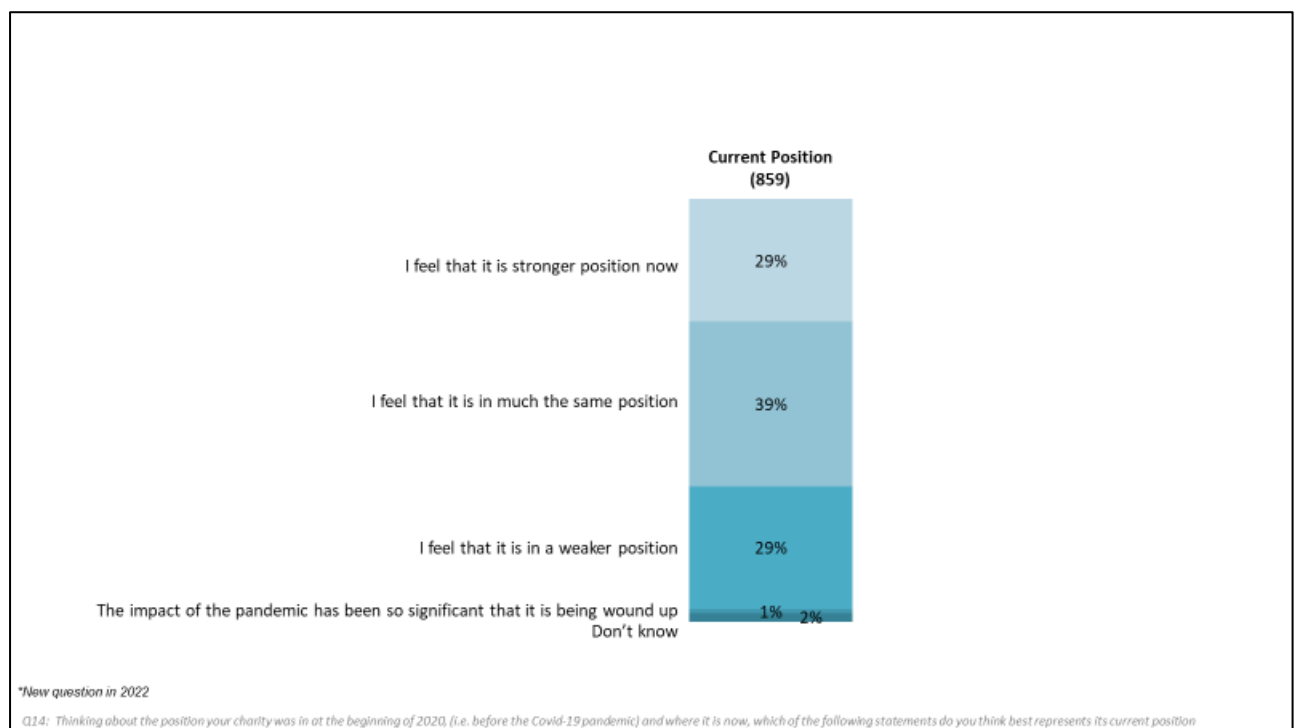
Consequently, there is considerable disparity between micro-operations in terms of available resources – headcount, financial, expertise - and those at the upper end of the spectrum.

Aside from the obvious differences in terms of size and income, the legacy of Covid has added another dimension with similar proportions reporting they are in a stronger or weaker position (both at 29%) compared to pre-Covid times.

Those in a stronger position are more likely to:

- have more staff than was the case before the pandemic (55%)
- have increased funding over the past 2 years (55%)
- believe public trust and confidence in the charity sector has increased (49%)

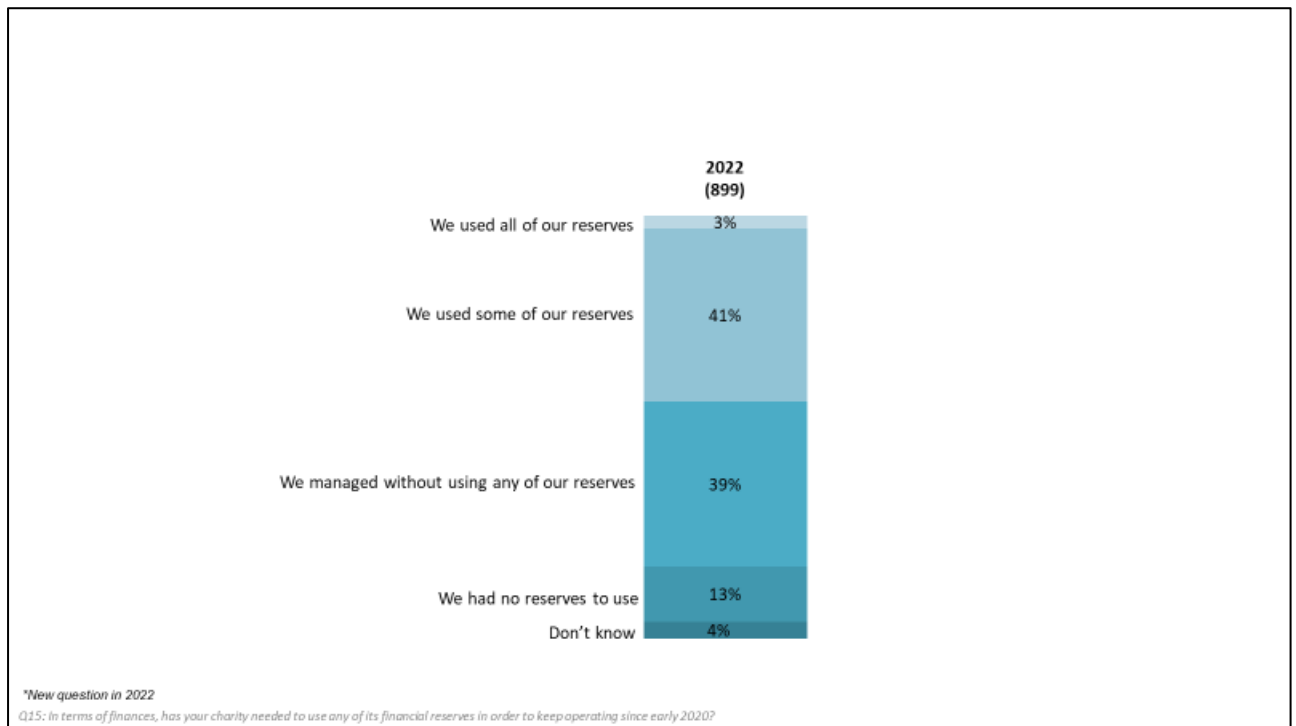
These skews are consistent with the factors credited for being in a stronger position with increased efficiency, innovations in service delivery and improved access to funding most widely mentioned.



Conversely, charities in a weaker position post-pandemic are more likely to have experienced a decline in paid employees (50%), a reduction in funding in the two years prior to interview (55%) and feel public trust and confidence in the sector has decreased (36%).

These trends are again apparent in the reasons attributed by respondents to their charity being in a weaker position with difficulties securing public funding and difficulties retaining/recruiting staff mentioned most widely.

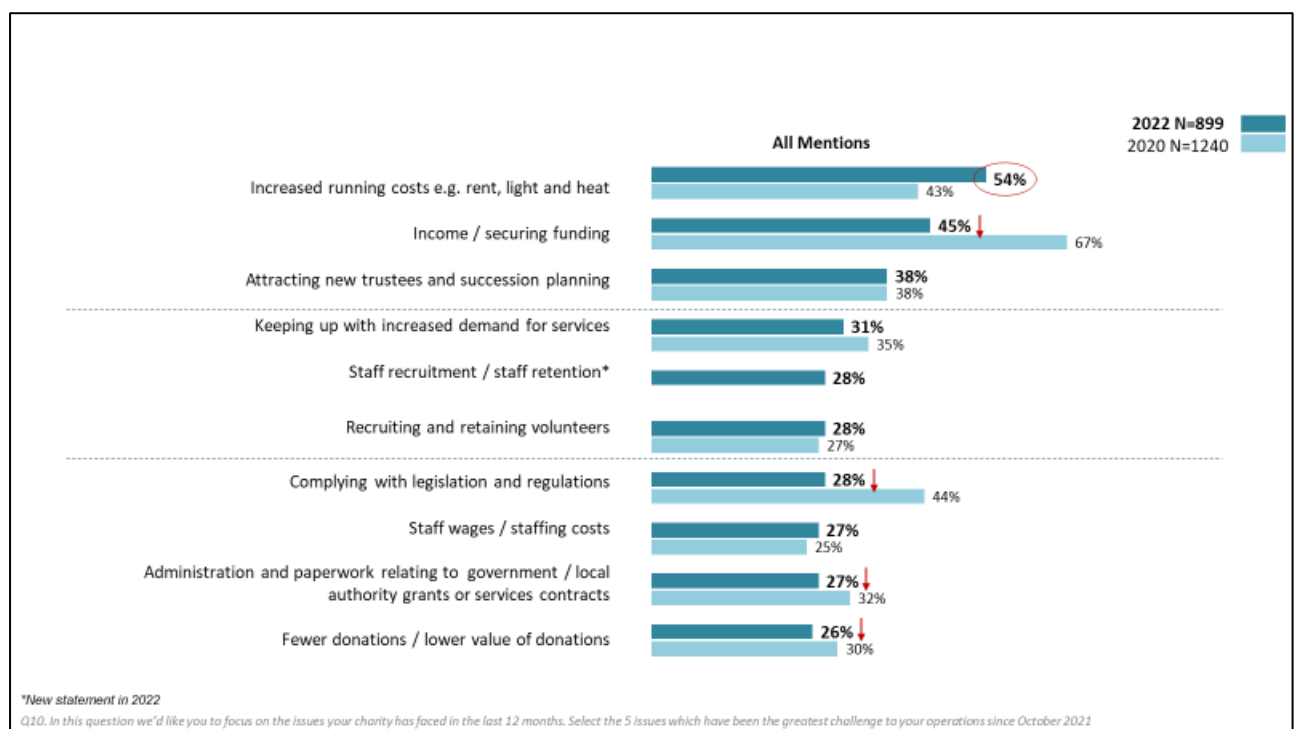
In addition to the impact Covid has had on income, over 4 in 10 survey participants reported that their charities have had to draw on their financial reserves since early 2020.



Challenges faced by Charities

Charities are not exempt from rising costs and this became the greatest challenge to face charities in the year prior to interview, followed by securing funding, which was the main challenge when the research was conducted in 2020 (during Covid) and continues to be an issue for the charities represented by almost half (45%) of survey participants.

While these challenges have fluctuated in importance, recruitment and retention of staff, volunteers and in particular, trustees, remain a persistent challenge for charities in Ireland.



Staffing and Volunteers

Two thirds of respondents indicated their charity had one or more paid employees, higher than was the case in 2020 (58%) though may be linked to differences in the participant profile between the two studies.

Irrespective of why the proportion of charities with paid employees has increased, 1 in 5 of this cohort have fewer staff than they had before Covid and half of these have been unable or find it difficult to fill vacancies.

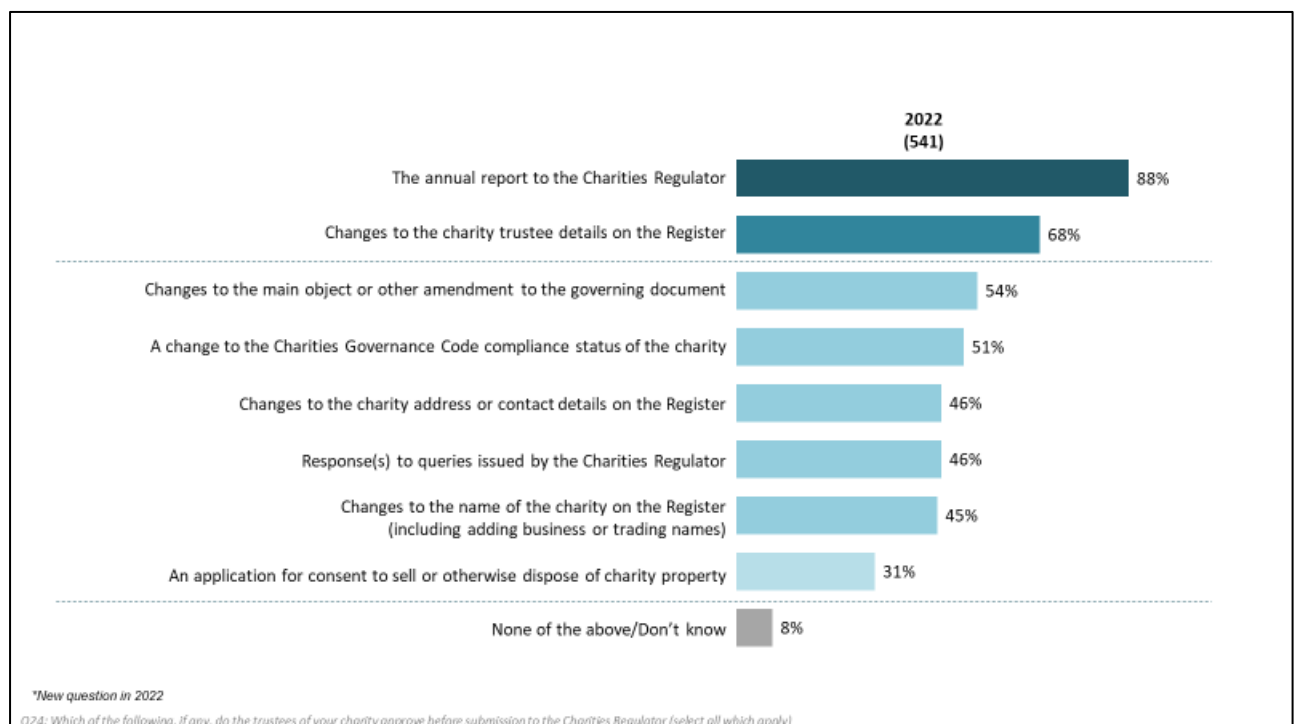
The challenge of sourcing volunteers is highest for charities with an income of less than €50k (47%), amongst unincorporated bodies (46%) and charities in operation for less than 10 years (38%).

Staff recruitment/retention is more problematic for charities with paid employees (40%) and is correlated to the number of employees in the organisation (that is, the more paid staff it has, the more of a challenge it is to recruit/retain staff peaking at 72% amongst charities with 21 or more full or part-time employees) and for organisations with an income of more than €500k (57%).

Attracting Trustees

Attracting new trustees/succession planning is a greater challenge for charities with an income of less than €50k (43%) than for those with an income of more than €500k (27%) and for those who reported the legal status of the charity as a charitable trust (45%).

Trustees are legally responsible for a charity and have the last word in agreeing a range of submissions to the Charities Regulator, most notably the annual report followed by changes to charity trustee details on the Register (for those who needed to submit these details).



While survey participants don't expect the Charities Regulator to help charities find new trustees, there is an unmet need in terms of understanding the key responsibilities and resources available for new trustees as 34% would like more help in this area.

There is a view that the skills required of trustees and the legal responsibilities they are expected to fulfil can be a deterrent, with some expectation that this may become more difficult in the future.

'Volunteers will help and do tasks readily but won't take organisational responsibilities. There is too much responsibility for all of us but older ones stick with it.'

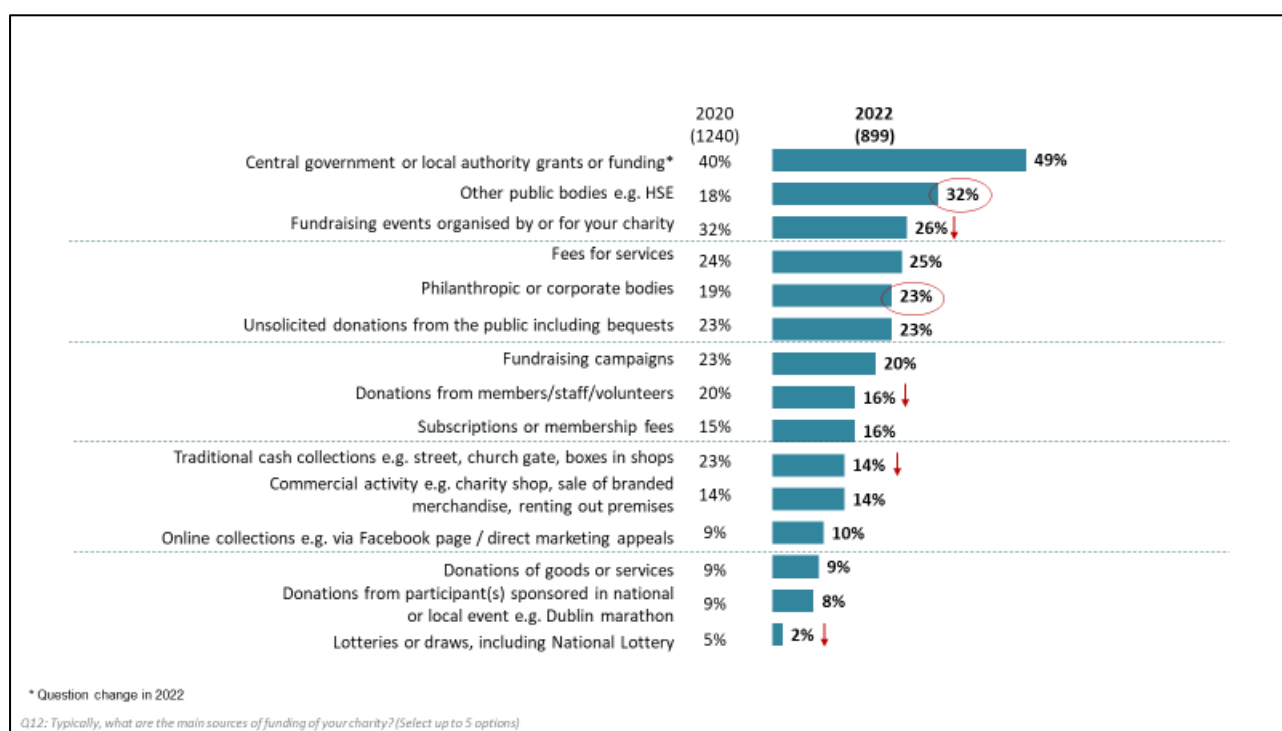
‘Because of regulated responsibilities, trustees are more reluctant to be involved. Our organisation is highly dependent on one individual and succession planning is a key risk on our risk register.’

‘People are less willing to get involved on boards due to the responsibilities of being a board member.’

Funding

Charities use a wide range of funding streams to secure income. This may pose challenges from an operational perspective but could mean a set-back in one area may be off-set by gains in another.

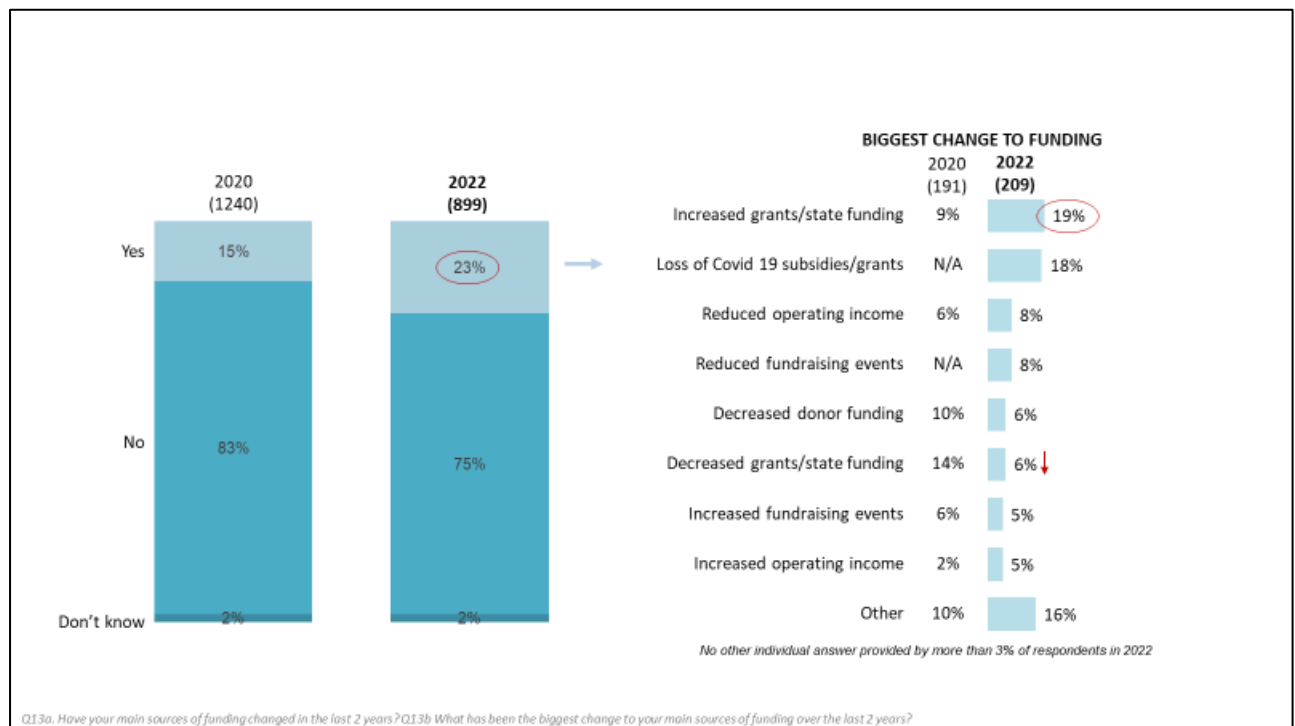
The 2022 findings show the charities represented are most reliant on grants and funding from government/local authorities (49%) and other public bodies (32%). This dependency is higher than the level recorded in the 2020 survey findings and suggests any reduction in public funding is likely to be problematic for many charities.



Fundraising is a core component of generating funds and while most activities in this area show little change since 2020, traditional cash collections have declined significantly (down 9% pts) as we move increasingly towards a cashless society.

Fundraising events have also declined but this may be linked to concerns relating to large gatherings in a sensitive post-Covid climate.

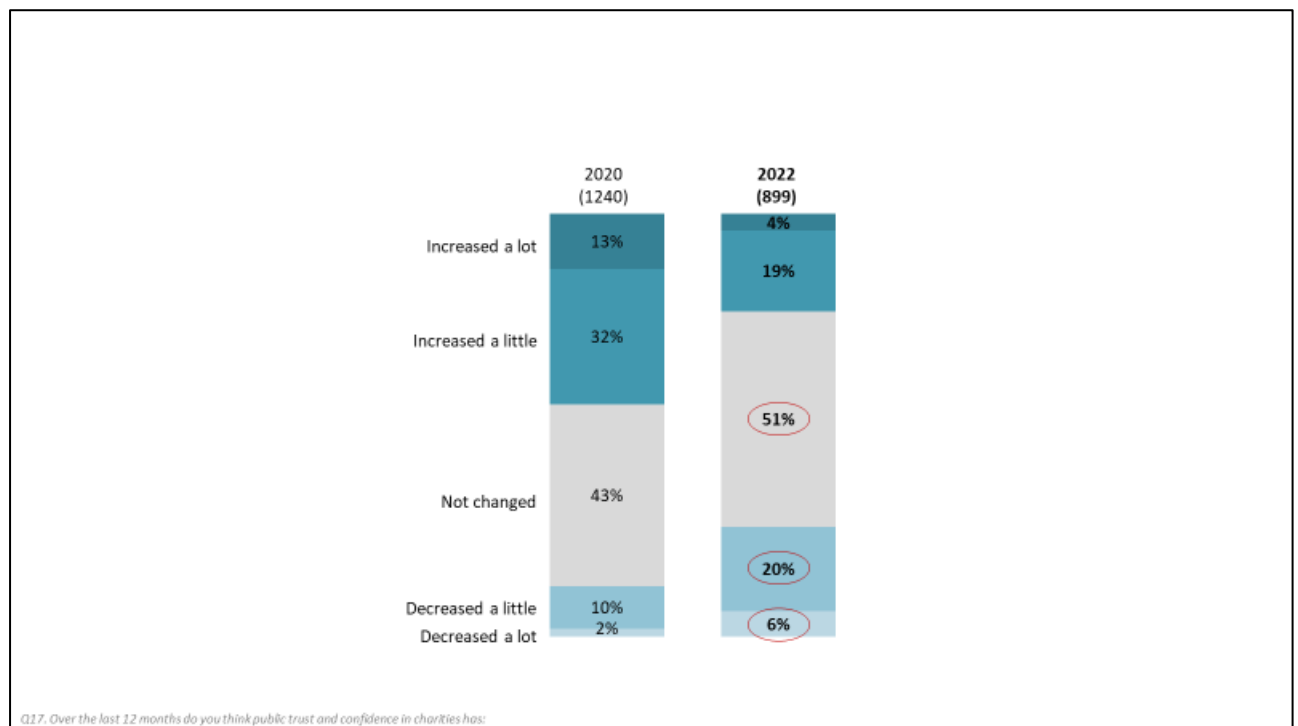
1 in 4 indicated their charities have experienced changes to their main sources of funding in the two years prior to interview. These changes have resulted in mixed fortunes as some charities have benefited while others have not, with both perspectives impacted by the availability of public funding.



Public Trust & Confidence

Survey participants had a more optimistic view of public trust and confidence in the sector than the general public in 2020 but reported levels that are more consistent with public opinion in 2022.

In the Public survey findings, 15% felt public trust and confidence had increased - lower than the 23% recorded by the charities survey respondents – and 37% felt public trust and confidence has decreased while the equivalent figure for respondents to the survey of charities is lower (26%).



Irrespective of how or why changes in public trust and confidence occur, they have a knock-on effect, either positively or negatively, in terms of staffing and public support suggesting charities are aware of the need to engage in initiatives that engender trust.

In short ...

The charity sector represents a wide range of causes but there are considerable differences in terms of scale which can impact ability to comply with sector regulations.

Charities face considerable staffing challenges (both paid and voluntary) but more pressing is the issue of sourcing trustees which is affecting 4 in 10 organisations.

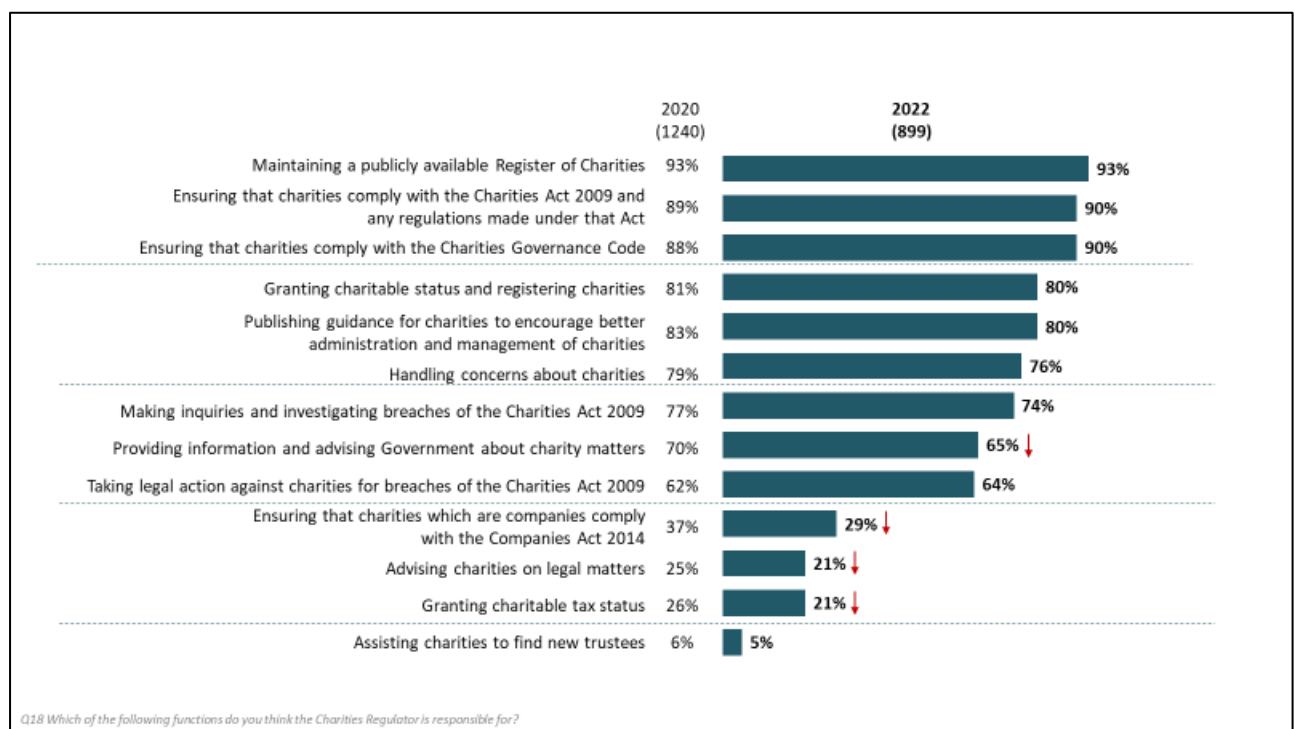
Income is also an issue with many charities facing increased running costs, changes in public funding and declining cash donations.

Charities have more optimistic view of public trust and confidence which may in itself be a barrier to promoting trust in the sector.

4.2 The Charities Regulator

Familiarity with the Charities Regulator

There continues to be widespread awareness of the different functions the Charities Regulator is responsible for, with a focus on maintaining the Register of Charities and ensuring compliance.



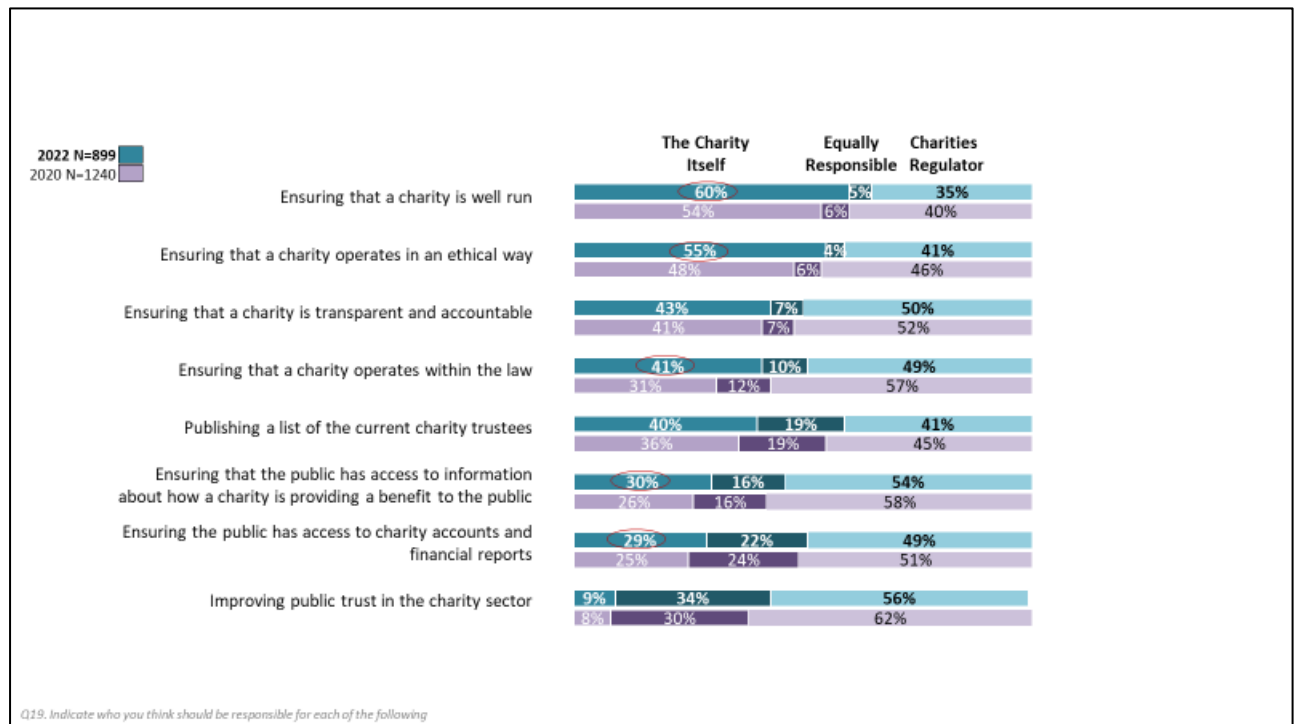
Awareness of the role of Regulator is reflected in the perceived importance of how it operates, with maintaining the Register of Charities rated most important (86%) followed by encouraging charities to be voluntarily compliant (70%) and the provision of training (69%).

However, there are differences of opinion regarding where responsibility for specific aspects of compliance should lie.

Survey participants are more in favour of their charities being responsible for ensuring they are well run and operate in an ethical way themselves. Conversely, most feel that responsibility for providing information on how specific charities benefit the public should lie with the Regulator, who they consider should also be responsible for improving trust in the sector, though one third believe this responsibility should be shared.

This contrasts with the views expressed in the public survey where 3 in 10 felt the responsibility for improving trust in the sector lies with charities themselves.

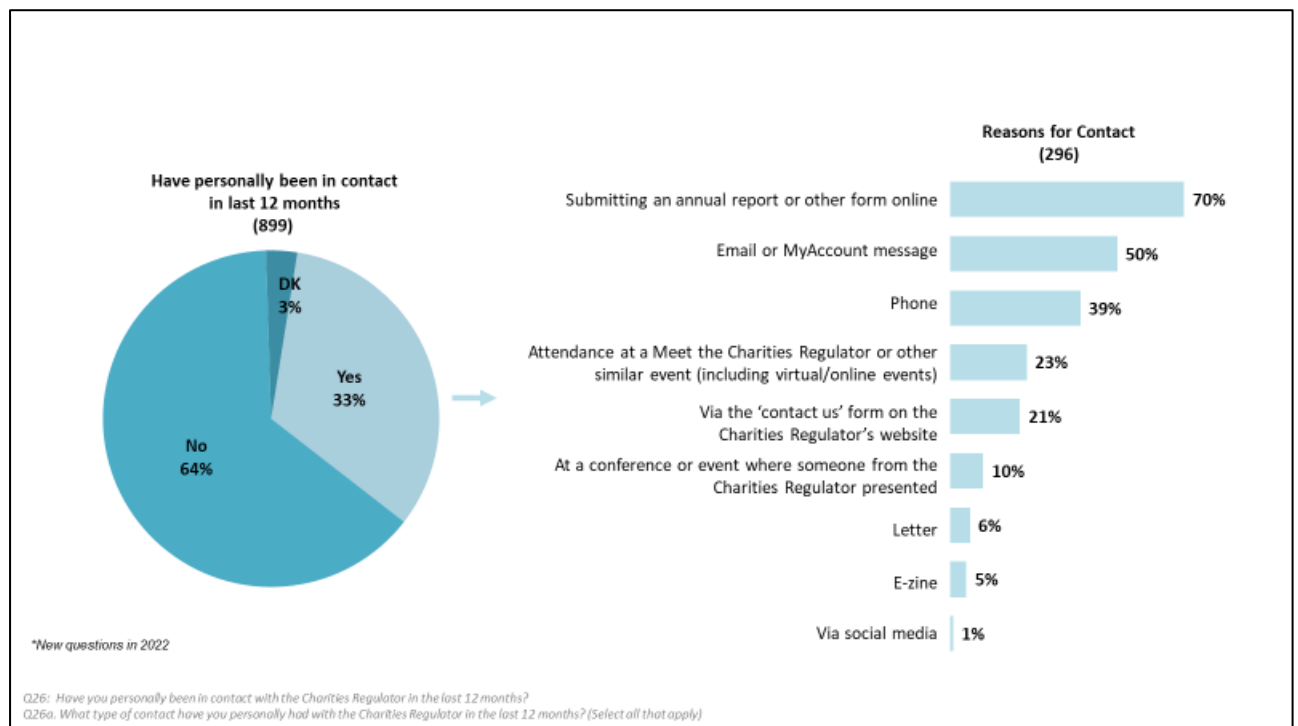
Responses from those operating in the charity sector may help guide future communications and training in terms of clearly defining where responsibility with compliance lies and why.



Overall sentiment towards the Regulator is positive in that there are strong levels of agreement with statements regarding trust in and perceived effectiveness of the Regulator's role.

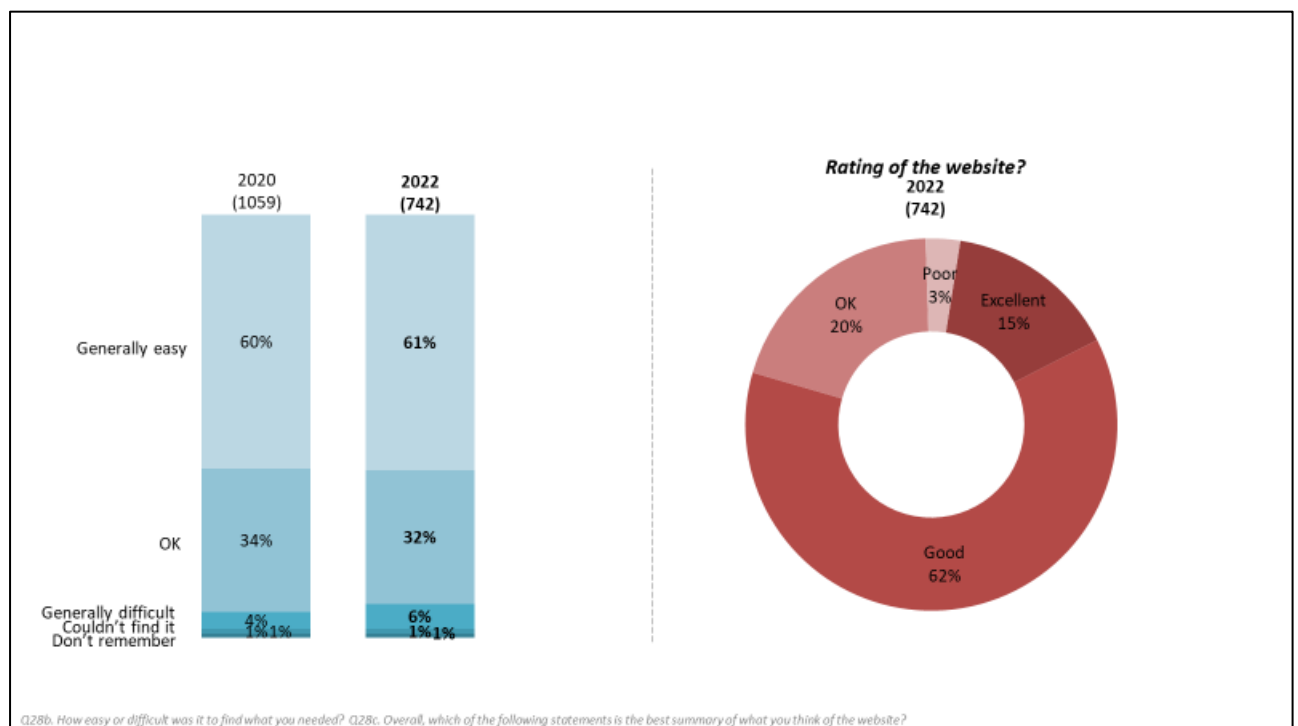
Engagement with the Charities Regulator

While 8 in 10 regard the Regulator as a source of support and guidance, just one third of charity representatives had personal contact with the Charities Regulator in the 12 months prior to interview and this contact was primarily to submit an annual report or other form online (70%).



A higher proportion (83%) used the Regulator's website over the same period for a variety of reasons with annual report filing (62%), guidance on the Charities Governance Code (50%) or to check their organisation on the Register of Charities (49%) mentioned most widely.

6 in 10 website users found it easy to find what they were looking for and three quarters (77%) rated the website as Excellent or Good.

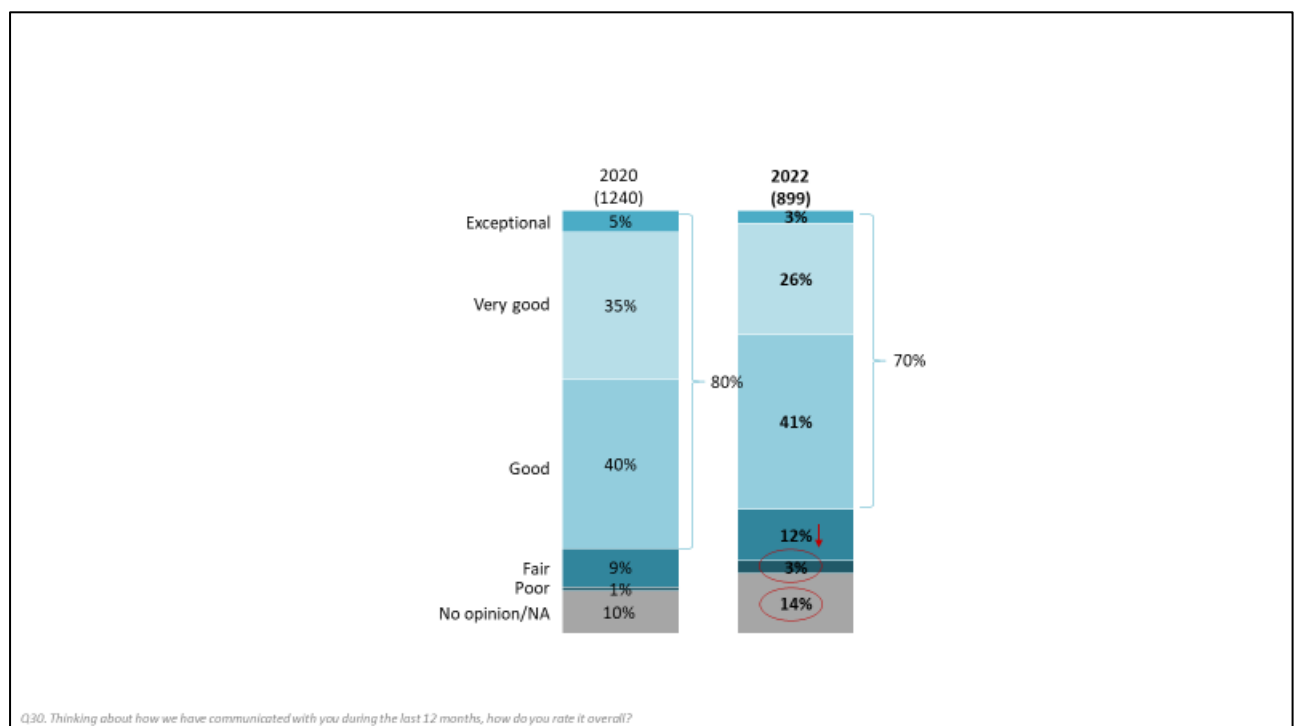


Reports of contact made by others in their charity may be less reliable as these suggest engagement with MyAccount by the authorised filer tends to be just a couple of times over the course of a year.

Similarly, contact with the Regulator (or awareness of contact) by others within the charity for specific reasons is modest with almost half (46%) indicating there was no contact or no awareness of contact.

Rating of Communications

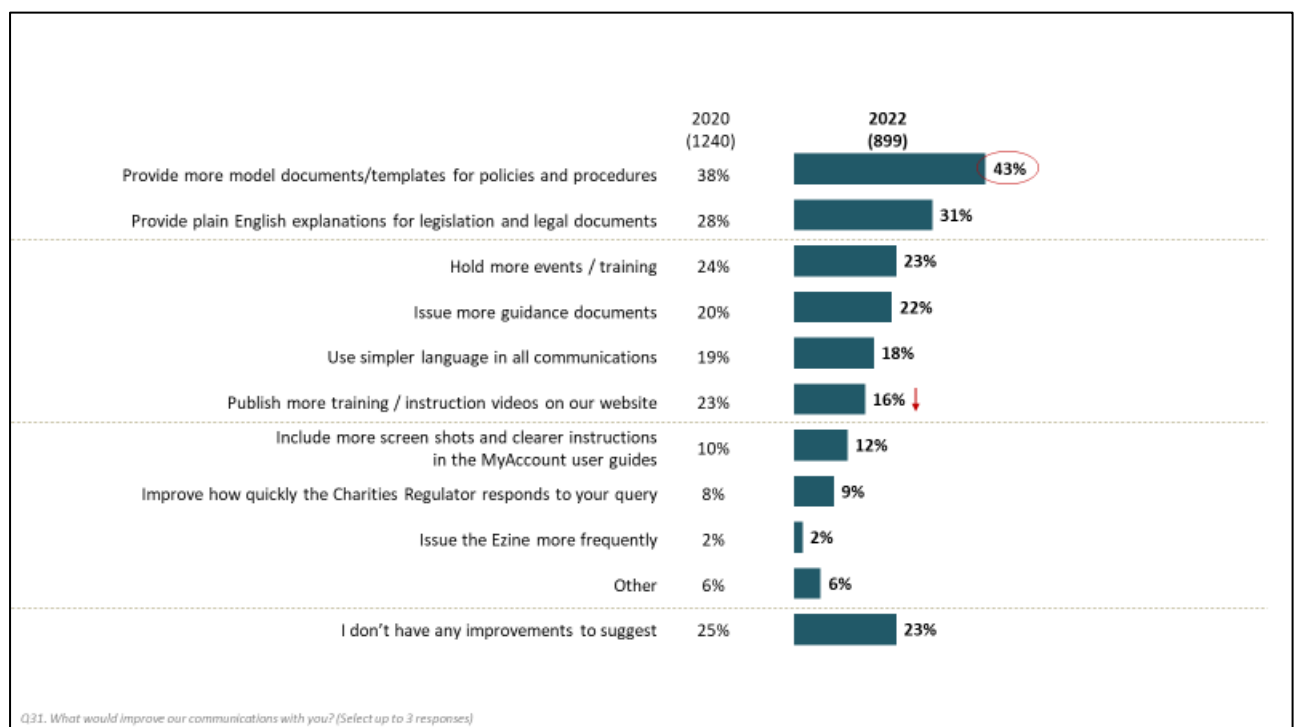
7 in 10 feel the volume of communications received from the Regulator is about right however there has been some slippage in terms of how the communications received are rated.



Suggested improvements to communications from the Regulator centre on requests for more model documents/templates (43%) and simplified explanations of legal documents (31%), which may reflect the sentiment expressed by 28% of participants who find complying with legislation and regulation to be a challenge.

Verbatim responses captured under 'other' (6%) suggest there could be improvements to the timeliness of responses, more direct phone/email contacts and the tone of communications received.

‘When responding to specific questions, it would feel better if the language was less formulaic - it feels like my question has been scanned and a response selected from a drop-down menu, and then a link given to a part of the website that I have already read and not found the answer I was looking for. So I suppose I'm saying it would be more satisfactory if it felt like a real human had read my question and had responded personally with some level of engagement.’



There is interest in the provision of webinars and guidance documents on specific subjects in particular the Charities Governance Code (35%) and resources for new trustees (34%).

In short ...

There is strong awareness of the role played by the Charities Regulator and its functions but mixed opinions and experience of the procedures and services in place to support compliance, reflecting the diverse range of registered charities.

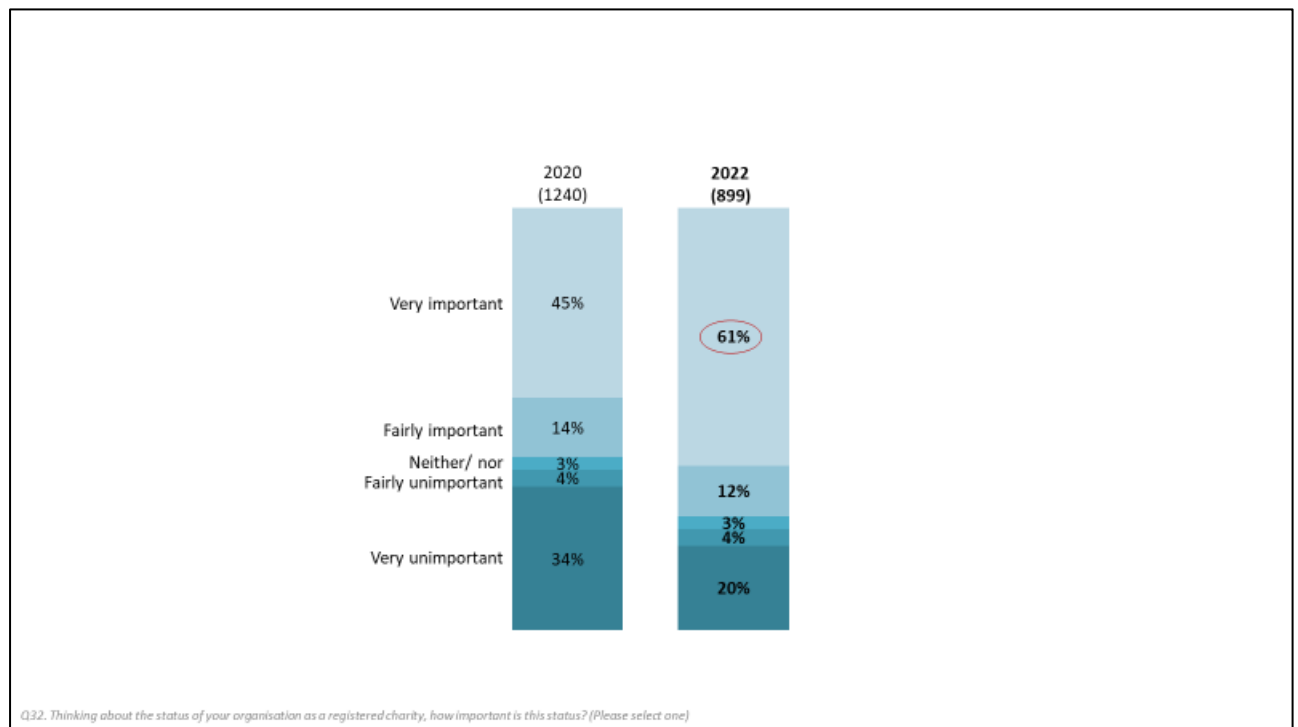
While communications with the Regulator remain positive, the primary digital focus (online or via email) may lead to the sense of a lack of connection with some charities.

In addition, the technology focus poses problems for a small number of charities.

However, charities are willing to be compliant demonstrated by requests for simplified processes and more guidance on legislative and regulatory requirements.

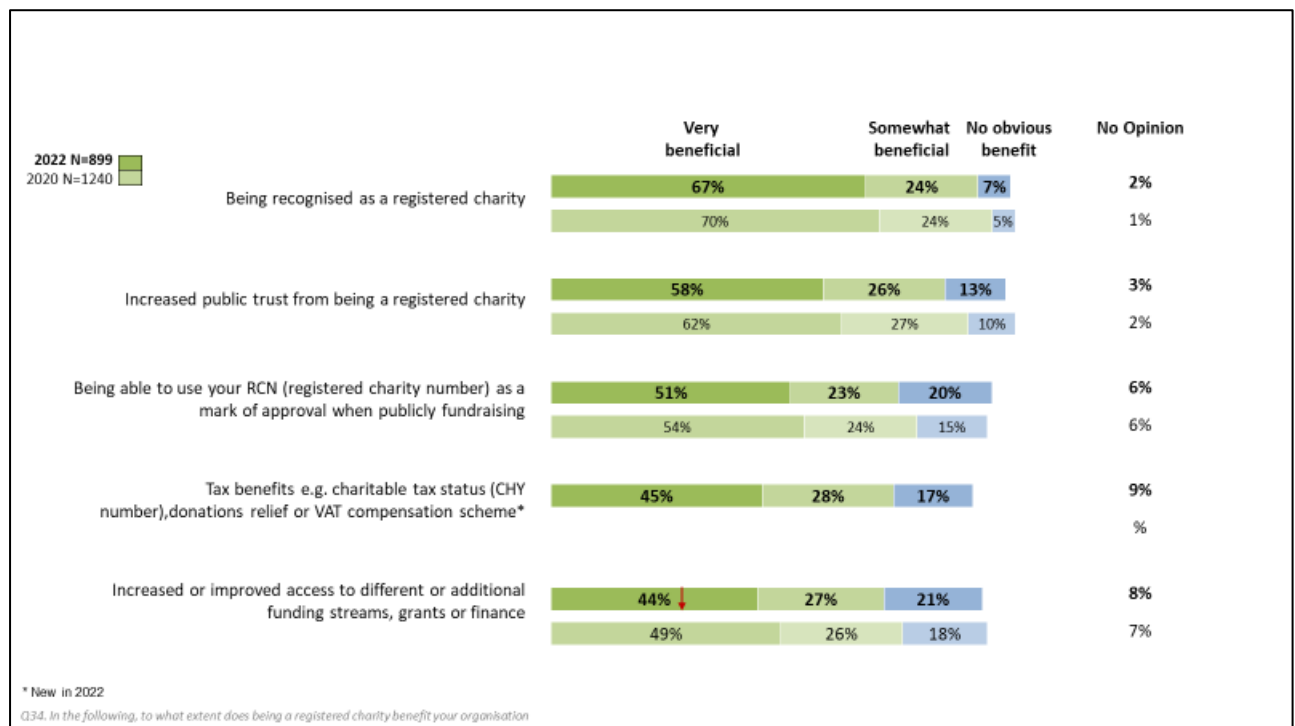
4.3 Being a Registered Charity

There is much greater importance attached to being a registered charity now and a continued acknowledgement of the link between being registered and public confidence, with the main benefit believed to be higher credibility and trust (54%).



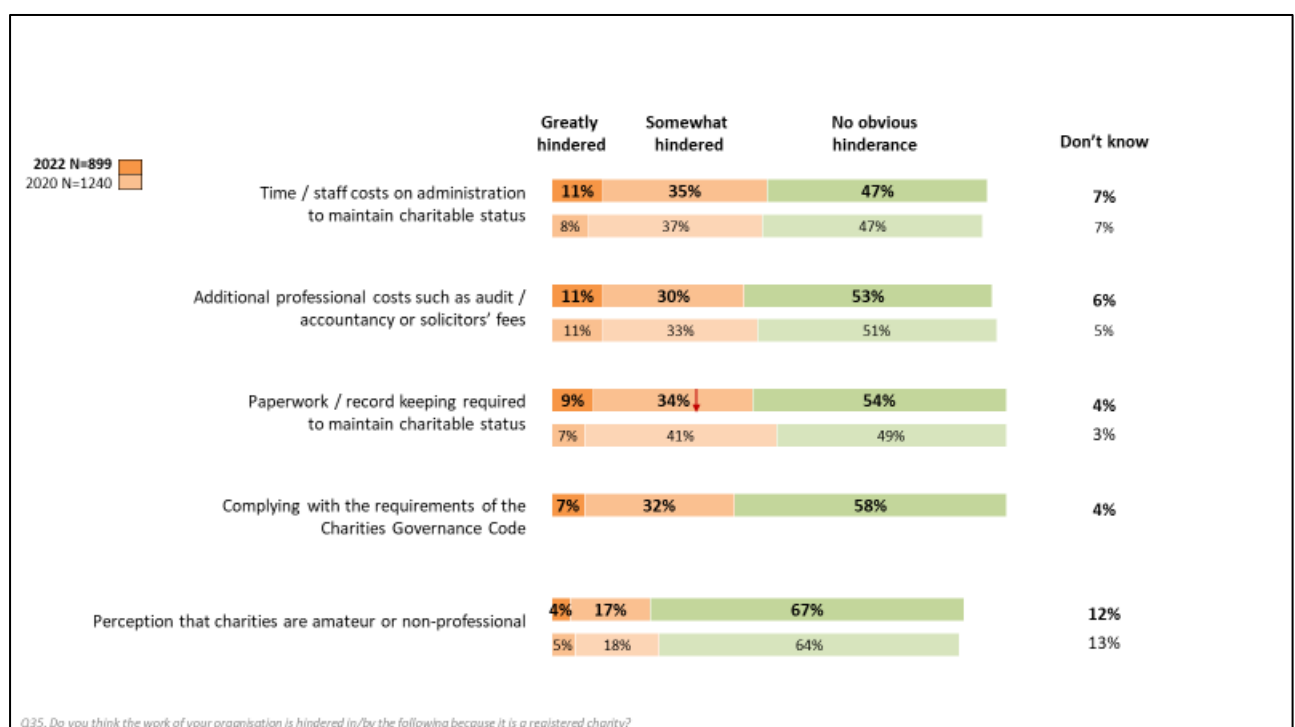
There is a perceived advantage in being able to use the Registered Charity Number (RCN) when fundraising, mentioned by 9 in 10 survey participants. The research also found two thirds of survey participants reported their charities display their RCN on everything and a further 1 in 4 display their RCN wherever they can.

7 in 10 survey participants recognise there are tax benefits for their charities and improved access to funding when registered.



But being a registered charity also has its drawbacks.

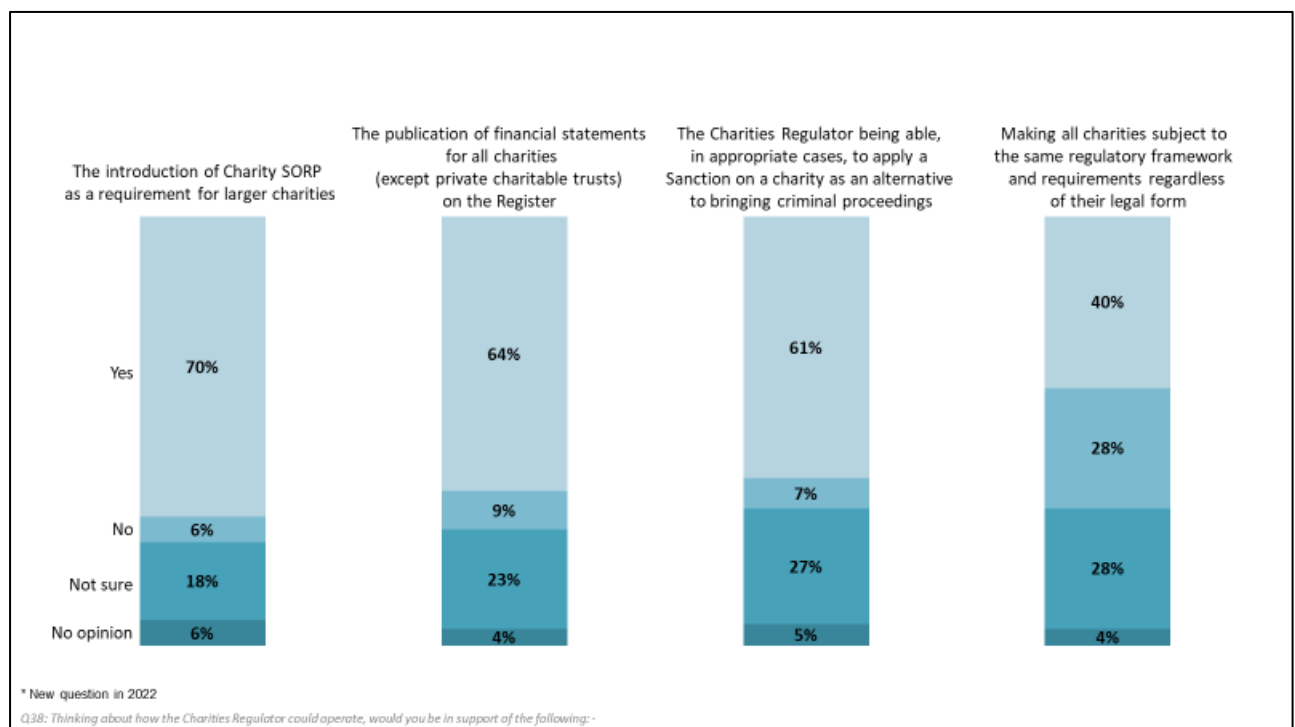
Almost half of survey participants (46%) registered the time and staff costs associated with maintaining charitable status as a hindrance while 4 in 10 incur additional costs for accountancy or solicitor fees, consistent with the 53% who reported their charity used professional legal or accountancy services in the past year.



Despite the tension between benefits and drawbacks, most (84%) believe their organisation has benefitted from being registered and the Regulator has made the sector more transparent and accountable (79%).

This may account for the widespread support of future initiatives with the exception of making all charities subject to the same regulatory framework, which has the greatest opposition amongst charities with no paid employees (36%), with an income of less than €50k, unincorporated bodies (39%) and trusts (33%).

However, currently there are fewer obligations on charities that are companies. This finding, therefore, may indicate limited understanding of how charities would be affected if all were subjected to the same regulatory framework. The principle of proportionality ensures that the Charities Regulator applies the regulatory framework in a manner that is appropriate, necessary and does not impose a burden that is excessive in relation to the objective to be achieved.



In short ...

Charities support regulation and see the connection between transparency and increased public confidence.

However, the breadth of organisations in the charity sector poses challenges in achieving uniform adherence to compliance requirements.

Charities may operate on a voluntary basis, have finite resources and/or older staff members, driving a need for more simplified guidance, particularly for anything legal or accountancy related.

There is also a need for more communications from the Regulator to increase public trust and confidence and inform the public about charities, which dovetails with a similar need identified as part of the public survey.

5 Conclusions & Recommendations

Charities are aware of the benefits of being registered and how this impacts all aspects of their operations from staffing to fund raising. But some charities find compliance more difficult than others.

These compliance difficulties may stem from poor understanding of the legal and regulatory requirements.

Explaining and promoting the criteria in simple terms and outlining the steps required to secure compliance may help charities understand and meet their obligations more easily.

The further simplification of some communications is particularly important when it comes to legal matters, an area that is a challenge for 3 in 10 respondents and one that can incur additional costs for smaller organisations. This is echoed in the request for plain English explanations of legislation and legal documents (31%) and will be increasingly important/relevant in the advent of upcoming legislative changes.

Working with outlier charities– that is, the very small and very large – will help in the development of guidance materials that can help organisations of all sizes, particularly for smaller charities who are a core focus for the Regulator.

Increased personal contact and tailored communications could also help improve compliance.

Another key area where some charities are struggling is the appointment of trustees, and although the Regulator does not have any remit in this area, resources that help with increasing awareness and understanding of the role of charity trustees, and the breadth of guidance that is available on these topics would be of benefit.

The feedback also suggests greater public access to charity related information is the responsibility of the Regulator and more public focused communications in these areas would be welcomed.

APPENDIX – Charity Survey Questionnaire

Irish Charity Survey

Introduction

The Charities Regulator is asking charities to take part in our survey to gauge the current position of the sector. The findings from this survey will provide the Charities Regulator, the sector and the wider public with crucial insight in relation to charities of all sizes on a range of issues, including the particular challenges that charities are currently facing.

With that in mind, we kindly ask that you work with us by completing the survey. This is a thorough survey with up to 60 questions (depending on your answers) and it should take around 25 minutes to complete.

We would like to thank you in advance for your time in considering these questions which will greatly contribute to ensuring that our research captures the significant diversity that exists in the Irish charity sector of which you form an important part.

Consent

The Charities Regulator has appointed Amárach Research to deliver this survey. Amárach Research is an independent Irish market research agency, governed by the Data Protection Acts 1998 and 2003 and fully compliant with GDPR regulations. You may withdraw your consent to participate at any time, without obligation. If you withdraw consent during the survey, no answers you have provided will be stored. Any data you provide is kept confidential and will be reported in an aggregated form. All data is stored on secure servers. All data is anonymised, and no data or verbatim comments used in the report or associated materials will be identifiable to you.

Please select one of the following options:

- 1:I understand what is outlined above and I consent to opt in to the survey
- 2:No, thanks. I do not wish to participate

About your charity**Q1. Are you?** (please select one)

A charity trustee (may also be called a board member or director)	1
A charity volunteer (other than a charity trustee)	2
An employee of the charity	3
An advisor to the charity (e.g. accountant, solicitor)	4
Other – please specify:	5

ASK ALL CHARITY TRUSTEES (CODE 1 AT Q1): OTHERS GO TO Q2**Q1a How long have you been a charity trustee?** (if you have been /are a charity trustee for more than one charity, please calculate the time from when you first became a charity trustee)

Less than 2 years	1
2 – 4 years	2
5 – 9 years	3
10 – 15 years	4
More than 15 years	5

ASK ALL**Q2. Other than charity trustees, does your charity have volunteers?** (please select one)

Yes	1
No	2
Don't know	3

Q3. Does your charity currently have any paid employees (including part-time)? (please select one)

Yes	1
No	2
Don't know	3

ASK ALL WITH PAID EMPLOYEES (CODE 1 AT Q3): OTHERS GO TO Q4**Q3a Approximately how many paid full-time employees does it have?** (please select one)

No full-time employees, all part-time	1
Under 5	2
5-10	3
11-15	4
16-20	5
21-30	6
31-50	7
More than 50	8
Don't know	9

Q3b Approximately how many paid part-time employees does it have? (please select one)

No part-time employees, all full-time	1
Under 5	2
5-10	3
11-15	4
16-20	5
21-30	6
31-50	7
More than 50	8
Don't know	9

Q3c Which of the following statements best describes paid staff levels in your charity now compared to 2 years ago (i.e. before the Covid-19 pandemic) (please select one)

Staffing levels remain the same	1
Staffing levels have increased	2
Staffing levels have decreased and we are currently recruiting to fill vacancies	3
Staffing levels have decreased and we are finding it difficult to fill vacancies	4
Staffing levels have decreased and we have not been able to fill all vacancies	5
Staffing levels have decreased because the charity hasn't fully resumed operations so we don't need the same number of staff	6
Staffing levels have decreased because the charity has become more efficient in how it delivers services and doesn't need as many staff now	7
Staffing levels have decreased because we are winding up	8
Other	9
Don't know	10

ASK ALL

Q4. What was the total annual income of your charity in the last full financial year? If it has been operating for less than a year, please estimate your expected income for this year (please select one)

Less than €5,000	1
Between €5,001 and €10,000	2
Between €10,001 and €20,000	3
Between €20,001 and €50,000	4
Between €50,001 and €100,000	5
Between €100,001 and €250,000	6
Between €250,001 and €500,000	7
Between €500,001 and €1 million	8
Between €1 million and €10 million	9
Over €10 million	10
Don't know	11

Q5. Where does your charity provide most of its services (i.e. geographically where are the majority of beneficiaries located)? (Select all which apply)

Munster	1
Connacht	2
Ulster (including Northern Ireland)	3
Leinster (excluding Dublin City and County)	4
Dublin City or County	5
All over Ireland	6
Overseas	7
Not able to specify as all services are provided remotely (e.g. by telephone or online)	8
Don't know	9

Q6. What is the legal form of your charity? (please select one)

Company (e.g. CLG, DAC)	1
Unincorporated body (e.g. an association)	2
Trust (including a private charitable trust)	3
Other	4
Don't know	5

Q7. When was your charity established (i.e. when was it started up)? (please select one)

Less than 2 years ago	1
Between 2 and 5 years ago	2
Between 6 and 10 years ago	3
Between 11 and 25 years ago	4
Between 26 and 50 years ago	5
More than 50 years ago	6
Don't know	7

Q8. Do you know the Registered Charity Number (RCN) for your charity? (please select one)

Yes	1
No	2
Don't know what an RCN is	3

ASK IF RCN NOT KNOWN (CODE 2 AT Q8): OTHERS GO TO Q8B

Q8a. Do you know where you can look up your RCN?

Yes	1
No	2

ASK IF AWARE OF RCN (CODE 1 AT Q8) OR AWARE OF WHERE TO LOOK UP RCN (CODE 1 AT Q8A): OTHERS GO TO Q9

Q8b. Does your charity currently display its Registered Charity Number (RCN) on all documentation, headed paper, website, social media, fundraising material etc? (please select one)

Yes, it is on everything	1
No, we haven't included it anywhere	2
Where possible	3
Not sure whether we do or not	4

ASK ALL

Q9: Which of the following headings best describes the main area of activity of your charity? (please select one)

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

The Operation of your Charity

Q10. In this question we'd like you to focus on the issues your charity has faced in the last 12 months. Select the 5 issues which have been the greatest challenge to your operations since October 2021.

Record the most serious from the list below, then the next most serious and so on
Scripting note: rank 1 to 5, 1 being the most serious; must select at least 1 but allow fewer than 5 ROTATE

	Rank 1-5 1 = most serious
Income / Securing funding	
Reduction in government / local authority grants or services contracts	
Fewer donations / lower value of donations	
Increased running costs e.g. rent, light and heat	
Staff wages / staffing costs	
Staff recruitment / staff retention	
Keeping up with increased demand for services	
Complying with the Charities Governance Code	
Recruiting and retaining volunteers	
Sustaining membership levels	
Complying with legislation and regulations	
Return to Office and/or scaling operations back up to pre-pandemic levels	
Administration and paperwork relating to government / local authority grants or services contracts	
Administration and paperwork relating to maintaining charitable status	
Negative publicity about charities	
Difficulties in obtaining insurance / high insurance premiums	
Lack of digital skills / issues with connectivity (e.g. access to hi-speed broadband)	
Lack of public awareness of the need for administration/salary costs	
Attracting new trustees and succession planning	
Issues with trustees (other than attracting new trustees)	

ASK IF 'ATTRACTING NEW TRUSTEES AND SUCCESSION PLANNING' IS RANKED AS NUMBER 1 CHALLENGE: OTHERS GO TO Q11

Q10a You indicated that 'Attracting new trustees and succession planning' has been the most significant challenge for your charity over the last few years. Can you briefly outline the main issues you have encountered?

ASK ALL

Q11. What actions did your charity take/is it taking to resolve or address the top issue (ranked number 1) you identified? (Select up to 3 of the options) ROTATE

Scripting note: allow less than 3

Looked/looking for other sources of funding	1
Held/holding more fundraising events	2
Increased/increasing advertising and promotion of the charity	3
Increased/increasing our social media presence	4
Increased/increasing our fees or charges for services or activities	5
Actively looking for new volunteers and/or members	6
Employed/recruiting more staff	7
Reviewed/reviewing staff salary levels	8
Reduced/ planning to reduce the number of staff	9
Reduced/planning to reduce the services being offered to beneficiaries	10
Working in partnership and collaboration with other charities /non-profits	11
Have sought/are seeking professional advice or services	12
Introduced permanent hybrid/remote working	13
Really struggling to address the issue	14
Have done nothing about it	15
Used/using financial reserves	16
Don't know	17

Funding your Charity

Q12: Typically, what are the main sources of funding of your charity? (Select up to 5 options) SCRIPTING NOTE: allow less than 5

Central government or local authority grants or funding	1
Other public bodies e.g. HSE	2
Philanthropic or corporate bodies	3
Unsolicited donations from the public including bequests	4
Traditional cash collections e.g. street, church gate, boxes in shops	5
Online collections e.g. via Facebook page / direct marketing appeals	6
Fundraising campaigns	7
Fees for services	8
Fundraising events organised by or for your charity	9
Donations from participant(s) sponsored in national or local event e.g. Dublin marathon	10
Commercial activity e.g. charity shop, sale of branded merchandise, renting out premises	11
Subscriptions or membership fees	12
Donations from members/staff/volunteers	13
Lotteries or draws, including National Lottery	14
Donations of goods or services	15

Q13. Has your funding (income) increased or decreased in the last 2 years? (Please select one)

Increased	1
Decreased	2
Stayed the Same	3
Don't know	4

Q13a. Have your main sources of funding changed in the last 2 years? (please select one)

Yes	1
No	2
Don't know	3

**ASK IF MAIN SOURCE OF FUNDING HAS CHANGED IN LAST 2 YEARS (CODE 1 AT Q13A):
OTHERS GO TO Q14**

Q13b. What has been the biggest change to your sources of funding over the last 2 years?
(Please give a short outline)

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ASK IF CHARITY ESTABLISHED MORE THAN 2 YEARS (CODE 2-6 AT Q7): OTHERS GO TO Q15

Q14: Thinking about the position your charity was in at the beginning of 2020, (i.e. before the Covid-19 pandemic) and where it is now, which of the following statements do you think best represents its current position (select one only)

I feel that it is stronger position now than it was	1
I feel that it is in much the same position now as it was	2
I feel that it is in a weaker position now than it was	3
The impact of the pandemic has been so significant that it is being wound up	4
Don't know	5

ASK IF CHARITY IS IN A STRONGER POSITION (CODE 1 AT Q14): OTHERS GO TO Q14B

Q14a: What do you think is the main reason for your charity being in a stronger position now than it was in early 2020 (i.e. before the Covid-19 pandemic) (select one only)

Increased public awareness and support has resulted in more and/or higher value donations	1
Access to government, public body and/or local authority funding has improved	2
Working together in difficult circumstances has improved morale within my charity	3
My charity has become more innovative in how it delivers its services	4
My charity is delivering the same or better services as before the pandemic but in a more efficient manner	5
My charity has become more innovative in how it fundraises	6
My charity is now collaborating more with other charities	7
Other – please specify	8
Don't know	9

ASK IF CHARITY IS IN A WEAKER POSITION (CODE 3 AT Q14): OTHERS GO TO Q15

Q14b: What do you think is the main reason for your charity being in a weaker position now than it was in early 2020 (i.e. before the Covid-19 pandemic) (select one only)

Public awareness and support for a small number of frontline charities has risen significantly and this has had a negative impact on donations to my charity	1
Obtaining government, public body and/or local authority funding is harder now	2
Working in difficult circumstances e.g. remote working and virtual meetings, has had a negative impact on morale within my charity	3
My charity has not really been able to adapt to changing circumstances	4
My charity has not yet been able to return to the same level or quality of services as it delivered before the pandemic	5
My charity has not changed how it fundraises and is lacking in innovation	6
My charity was unable to retain all its staff and/or volunteers during the pandemic and is struggling to recruit replacements	7
Other – please specify	8
Don't know	9

ASK ALL

Q15: In terms of finances, has your charity needed to use any of its financial reserves in order to keep operating since early 2020? (select one only)

We used some of our reserves	1
We used all of our reserves	2
We managed without using any of our reserves	3
We had no reserves to use	4
Don't know	5

Q16. In the last 12 months has your charity sought guidance or advice from any of the following bodies? (Select all that apply)

Government Department	1
Local authority	2
Other public body (not including the Charities Regulator)	3
Revenue Commissioners	4
An Garda Síochána	5
Parent body / umbrella body	6
Charity support / advice service e.g. the Wheel, Carmichael Centre, Volunteer Ireland, Boardmatch, Dóchas, Charities Institute Ireland	7
Professional legal or accountancy advice	8
Business development consultant	9
Business support service e.g. IT specialists, advertising agencies, recruitment specialists	10
Fundraising consultant	11
Another charity	12
Other	13
Don't know	14
None / no advice sought	15

Public Trust and Confidence

Q17. Over the last 12 months do you think public trust and confidence in charities has:
(please select one)

Increased a lot	1
Increased a little	2
Not changed	3
Decreased a little	4
Decreased a lot	5

ASK IF CONFIDENCE HAS DECREASED (CODE 4 OR 5 AT Q17): OTHERS GO TO Q17C

Q17a What do you think has been the main cause of this decrease in public trust and confidence? (please select one)

Media coverage of serious issues in some charities impacting on all charities	1
On-going public dialogue about perceived issues in the charity sector e.g. CEO salaries, high expenses, money spent on administration	2
General lack of public awareness about the structure and governance of charities	3
Ineffective oversight of charities by the Charities Regulator	4
Don't know	5
Other – please specify	6

Q17b What impact do you think this decrease in public trust and confidence has had on your charity? (please select all that apply)

Less support generally	1
Reduced donations	2
Reduced membership	3
Fewer volunteers / harder to recruit and retain staff or volunteers	4
Increased scrutiny by the public	5
No obvious impact	6
Don't know	7

ASK IF CONFIDENCE HAS INCREASED (CODE 1 OR 2 AT Q17): OTHERS GO TO Q18**Q17c What do you think has been the main factor behind this increase in public trust and confidence?** (please select one)

Positive media coverage about charities generally	1
Fewer negative stories about the charity sector	2
Improvement in public awareness about the structure and governance of charities	3
The availability of the public Register of Charities	4
Adoption of the Charities Governance Code	5
Increased oversight of charities by the Charities Regulator	6
Greater public awareness that charities are regulated	7
Don't know	8
Other – please specify	9

Q17d What impact do you think this increase in public trust and confidence has had on your charity? (please select all that apply)

More support generally	1
More donations / higher value of donations	2
Increased membership	3
More volunteers / easier to recruit staff	4
More confidence internally within the organisation	5
Less public scrutiny	6
No obvious impact	7
Don't know	8

Q17e What impact has the increased public awareness of the role played by charities in the following had on this improvement in public trust and confidence in charities? (please select one for each)

	No impact	Some impact	A significant impact	Don't know
Charities at the frontline of the Covid-19 pandemic	1	2	3	4
Charities supporting the people of Ukraine	1	2	3	4

The Charities Regulator

ASK ALL

Q18 Which of the following functions do you think the Charities Regulator is responsible for?

(Select all that you think are correct and leaving out any which you don't think are responsibilities of the Charities Regulator)

Maintaining a publicly available Register of Charities	1
Granting charitable status and registering charities	2
Granting charitable tax status	3
Handling concerns about charities	4
Ensuring that charities comply with the Charities Act 2009 and any regulations made under that Act	5
Ensuring that charities comply with the Charities Governance Code	6
Assisting charities to find new trustees	7
Publishing guidance for charities to encourage better administration and management of charities	8
Ensuring that charities which are companies comply with the Companies Act 2014	9
Making inquiries and investigating breaches of the Charities Act 2009	10
Taking legal action against charities for breaches of the Charities Act 2009	11
Advising charities on legal matters	12
Providing information and advising Government about charity matters	13

Q19. Indicate who you think should be responsible for each of the following

(Select one response for each statement)

	The Charity itself	The Charities Regulator	Equally responsible
Publishing a list of the current charity trustees	1	2	3
Ensuring the public has access to charity accounts and financial reports	1	2	3
Ensuring that a charity is well run	1	2	3
Improving public trust in the charity sector	1	2	3
Ensuring that a charity is transparent and accountable	1	2	3
Ensuring that a charity operates within the law	1	2	3
Ensuring that a charity operates in an ethical way	1	2	3
Ensuring that the public has access to information about how a charity is providing a benefit to the public	1	2	3

Q20 For each of the following statements select the response which most accurately reflects your opinion (Select one for each statement)

	Strongly disagree	Disagree	Neither agree or disagree	Agree	Strongly agree	Don't Know
I trust the Charities Regulator to treat charities fairly and proportionately	1	2	3	4	5	6
I trust the Charities Regulator to make effective decisions when granting or refusing charitable status/ applications for registration	1	2	3	4	5	6
I trust the Charities Regulator to act in the public interest when deciding whether to investigate or take legal action against charities	1	2	3	4	5	6
Completing the annual report for the Charities Regulator is very straightforward	1	2	3	4	5	6
The Charities Regulator does its best to keep the regulatory and administrative	1	2	3	4	5	6

burden on charities to a minimum						
Increased regulation and the introduction of the Charities Governance Code has improved the way my charity operates	1	2	3	4	5	6
Increased regulation and the introduction of the Charities Governance Code is improving trust and confidence in the sector	1	2	3	4	5	6
The Charities Regulator proactively engages with charities and is supportive and innovative	1	2	3	4	5	6
The Register of Charities should show more detailed financial information about all charities	1	2	3	4	5	6

Q21. Thinking about how the Charities Regulator operates, please rank the statements below in what you think are the 5 most important, in order of importance.

1st is the most important, 2nd most important, 3rd most important, 4th most important, 5th most important, least important

SCRIPTING: Select up to 5 (allow fewer)

	RANK 1-5
The Charities Regulator maintains a Register of Charities operating in Ireland which is available to the public free online	
The Register of Charities includes information about the finances and activities of each registered charity and a list of current charity trustees	
The Charities Regulator promotes informed giving by encouraging the public to check the Register	
The Charities Regulator tells the public when it has appointed inspectors to investigate a charity or when has taken legal action against a charity	
The Charities Regulator runs briefings, seminars and training for charity trustees regularly and free of charge and publishes guidance for charities	
The Charities Regulator takes a strong position on unregistered entities and tells the public when it has taken legal action against an organisation or person for claiming that it is a charity	
The Charities Regulator has a rigorous and robust registration process for new charities	
The Charities Regulator tries to bring charities into compliance on a voluntary basis where possible rather than taking enforcement action to “punish” non-compliance with the Charities Act 2009	

ASK IF TRUSTEE, VOLUNTEER OR EMPLOYEE (CODE 1, 2 OR 3 AT Q1): OTHERS GO TO Q25

Q 22: Do you know the identity of the authorised filer for your charity (i.e. the person(s) in your charity, or the external advisor, who is responsible for filing your charity's annual report and updating charity trustee and other details on the Register via MyAccount, the online system) (please select one only)

I am the authorised filer for my charity	1
Yes, I definitely know	2
I think I know	3
No, I don't know	4
I've never heard the term 'authorised filer' before	5

ASK IF AUTHORISED FILER OR AWARE OF AUTHORISED FILER (CODE 1, 2 OR 3 AT Q22): OTHERS GO TO Q24

Q23. Approximately how often in the last 12 months has the authorised filer logged into your charity account on MyAccount (the online system) e.g. to submit the annual report (Please select one)

Weekly	1
Monthly	2
A couple of times	3
Never	4
Don't know	5

ASK IF TRUSTEE (CODE 1 AT Q1): OTHERS GO TO Q25

Q24: Which of the following, if any, do the trustees of your charity approve before submission to the Charities Regulator (select all which apply)

The annual report to the Charities Regulator	1
Changes to the charity trustee details on the Register	2
Changes to the charity address or contact details on the Register	3
Changes to the main object or other amendment to the governing document	4
Changes to the name of the charity on the Register (including adding business or trading names)	5
An application for consent to sell or otherwise dispose of charity property	6
A change to the Charities Governance Code compliance status of the charity	7
Response(s) to queries issued by the Charities Regulator	8
None of the above	9
Don't know	10

ASK ALL

Q25. For which of the following reasons has someone from or representing your charity contacted the Charities Regulator within the last 12 months? (Select all that apply)

Query about completing the online annual report	1
Query about completing an online form (other than the annual report)	2
Technical issues with the online system	3
Providing information or clarification about a new application for charitable status (registration)	4
Seeking information about making changes to your charity record such as amending the constitution or changing the name of the charity	5
Seeking information about the Charities Governance Code	6
Query about selling or disposing of charity property	7
Query about updating or appointing charity trustees	8
Query about winding up a charity or merging with another charity	9
Query about a charitable bequest	10
To raise a concern	11
To provide information in response to a concern raised about your charity	12
Other query	13
We haven't needed to contact the Charities Regulator	14
Not sure/don't remember	15

Q26: Have you personally been in contact with the Charities Regulator in the last 12 months?

Yes	1
No	2
Not sure/don't remember	3

ASK IF CONTACT MADE IN PAST 12 MONTHS (CODE 1 AT Q26): OTHERS GO TO Q27

Q26a. What type of contact have you personally had with the Charities Regulator in the last 12 months? (Select all that apply)

Submitting an annual report or other form online	1
Email or MyAccount message	2
Via the 'contact us' form on the Charities Regulator's website	3
Phone	4
Letter	5
Via social media	6
E-zine	7
Attendance at a Meet the Charities Regulator or other similar event (including virtual/online events)	8
At a conference or event where someone from the Charities Regulator presented	9
Not sure / Don't remember	10

ASK ALL

Q27. Thinking about the contact you or your charity has had with the Charities Regulator in the last 12 months, how would you rate its performance in relation to each of the following (Please select one response for each statement that applies)

SCRIPTING NOTE: select all that apply, rather than mandatory for each

	Poor	Fair	Good	Very good	Exceptional	No opinion/ Not applicable
Granting of charitable status (the registration process)	1	2	3	4	5	6
Granting of consent to changes e.g. constitution amendments, change of name, mergers etc	1	2	3	4	5	6
Dealing with an application for charity services e.g. authorisation of a sale or other disposal of charity property	1	2	3	4	5	6
Knowledge and helpfulness of staff	1	2	3	4	5	6
Speed of our response to your query/issue	1	2	3	4	5	6
How adequate our response was in resolving your query/issue	1	2	3	4	5	6
Ease of completion of the annual report or other online form on MyAccount	1	2	3	4	5	6
Content of the Ezine	1	2	3	4	5	6
Content and relevance of information provided at events/webinars hosted by the Charities Regulator	1	2	3	4	5	6

Q28. Have you personally visited the website of the Charities Regulator in the last 12 months? (Please select one)

Yes	
No	
Not sure/don't remember	

ASK ALL WHO HAVE VISITED WEBSITE (CODE 1 AT Q28): OTHERS GO TO Q29**Q28a. Why did you visit the website? (Please select all that apply)**

To log into MyAccount to file the annual report	1
To log into MyAccount to file a form (other than the annual report)	2
To view/check my charity on the Register of Charities	3
To search for another charity on the Register of Charities	4
To find out more about Irish charities	5
To find out how to contact the Charities Regulator	6
To find out more about the Charities Regulator or charity legislation and regulation	7
To look for guidance on the Charities Governance Code	8
To look for guidance on a topic other than the Charities Governance Code	9
To raise a concern about a charity or unregistered organisation operating as a charity	10
To make a complaint about the Charities Regulator	11
To subscribe to the Ezine or look at the Charities Regulator's latest news	12
To attend an online event or view a webinar or video	13
To download a document	14
None of the above	15

Q28b. How easy or difficult was it to find what you needed? (Please select one)

Generally easy	1
OK	2
Generally difficult	3
Couldn't find it	4
Don't remember	5

Q28c. Overall, which of the following statements is the best summary of what you think of the website? (Please select one)

It's an excellent website	1
It's a good website	2
It's ok	3
It's a poor website	4

ASK ALL

Q29. Thinking about the information and documentation available on our website and in the MyAccount online system, how easy or difficult to understand do you find the following (Please select one response for each statement)

	Very difficult	Difficult	OK	Easy	Very easy	No opinion/Not applicable
Completing the annual report	1	2	3	4	5	6
Completing other online forms e.g. updating charity trustees	1	2	3	4	5	6
Making a Charity Services application e.g. seeking consent to sale of charity property	1	2	3	4	5	6
The Charities Governance Code and related guidance	1	2	3	4	5	6
The Charities Governance Code Compliance Record Form	1	2	3	4	5	6
'How do I?' user guides for MyAccount	1	2	3	4	5	6
FAQs and other information on our website	1	2	3	4	5	6
Guidance documents e.g. What is a Charity?, Internal Financial Controls	1	2	3	4	5	6
Searching the Register of Charities	1	2	3	4	5	6

ASK ALL

Q30. Thinking about how we have communicated with you during the last 12 months, how do you rate it overall? (Please select one)

Poor	Fair	Good	Very good	Exceptional	No opinion	Not applicable
1	2	3	4	5	6	7

Q30a Do you feel the number of communications you get from us each year is? (select one only)

Too little	1
About right	2
Too much	3
Not sure	4
No opinion	5

Q31. What would improve our communications with you? (Select up to 3 responses)

SCRIPTING NOTE: Allow fewer than 3

Use simpler language in all communications	1
Issue more guidance documents	2
Provide plain English explanations for legislation and legal documents	3
Provide more model documents/templates for policies and procedures	4
Include more screen shots and clearer instructions in the MyAccount user guides	5
Hold more events / training	6
Issue the Ezine more frequently	7
Publish more training / instruction videos on our website	8
Improve how quickly the Charities Regulator responds to your query	9
I don't have any improvements to suggest	10
Other – please specify	11

Q32. Thinking about the status of your organisation as a registered charity, how important is this status? (Please select one)

Very unimportant	Fairly unimportant	Neither/ Nor	Fairly important	Very important
1	2	3	4	5

Q33. Which of these do you think is the greatest benefit of being a registered charity? (Please select one)

Higher credibility and trust	1
Improved access to funding streams	2
Being able to obtain/maintain charitable tax status (CHY number)	3
Tax benefits (e.g. rates relief)	4
No obvious benefit	5
Don't know	6
Other – please specify	7

Q34. In the following, to what extent does being a registered charity benefit your organisation (Please select one response for each statement)

	Very beneficial	Somewha t beneficial	No obvious benefit	Don't know
Being recognised as a registered charity	4	3	2	1
Having details about your charitable purpose, finances and activities made available on the Register of Charities	4	3	2	1
Increased public trust from being a registered charity	4	3	2	1
Being able to use your RCN (registered charity number) as a mark of approval when publicly fundraising	4	3	2	1
Increased or improved access to different or additional funding streams, grants or finance	4	3	2	1
Being an organisation which is regulated by a State body	4	3	2	1
Being able to seek support and guidance from the Charities Regulator	4	3	2	1
Being able to avail of lower bank charges or other discounts on fees/services	4	3	2	1
Tax benefits e.g. charitable tax status (CHY number), donations relief or VAT compensation scheme	4	3	2	1

Q35. Do you think the work of your organisation is hindered in/by the following because it is a registered charity? (Please select one response for each statement)

	Greatly hindered	Somewha t hindered	No obvious hindranc e	Don't know
Recruiting and retaining trustees	1	2	3	4
Ensuring trustees fulfil their responsibilities	1	2	3	4
Paperwork / record keeping required to maintain charitable status	1	2	3	4
Complying with the requirements of the Charities Governance Code	1	2	3	4
Time / staff costs on administration to maintain charitable status	1	2	3	4

Meeting expectations of the public because they are unrealistic	1	2	3	4
Perception that charities are amateur or non-professional	1	2	3	4
Restrictions on activities or operations	1	2	3	4
Additional professional costs such as audit / accountancy or solicitors' fees	1	2	3	4

Q36. Overall, what impact has having charity status had on your organisation? (Please select one)

Benefitted a lot	Benefitted a little	Neither benefitted or hindered	Hindered a little	Hindered a lot	Don't know
6	5	4	3	2	1

Q37. What difference has the Charities Regulator made to the charity sector? (Please select up to 3 responses)

SCRIPTING NOTE: Allow fewer than 3

Charities are more transparent and publicly accountable	1
The public are more informed about charities	2
Public trust and confidence in charities has increased	3
Charities now need to spend more time on administration and compliance	4
It has improved how charities are run	5
Charities are more ethical in the way they operate	6
There are fewer bogus charities and less scams	7
I don't think it has made any noticeable difference	8

Q38: Thinking about how the Charities Regulator could operate, would you be in support of the following:

	Yes	No	Not sure	No opinion
The Charities Regulator being able, in appropriate cases, to apply a sanction on a charity as an alternative to bringing criminal proceedings	1	2	3	4
Making all charities subject to the same regulatory framework and requirements regardless of their legal form	1	2	3	4
The publication of financial statements for all charities (except private charitable trusts) on the Register	1	2	3	4
The introduction of Charity SORP (which sets out best practice in accounting and reporting) as a requirement for larger charities	1	2	3	4

Q39: For each of the following statements select the response which most accurately reflects your opinion regarding the Charities Governance Code

	Strongly disagree	Disagree	Neither agree or disagree	Agree	Strongly agree	Don't Know
The Charities Governance Code is assisting my charity to improve how it is run	1	2	3	4	5	6
Compliance with the Charities Governance Code is increasing public trust and confidence in my charity	1	2	3	4	5	6
Having to report on compliance with the Charities Governance Code in the annual report is acting as a disincentive to submitting the annual report for my charity	1	2	3	4	5	6
The introduction of the Charities Governance Code has improved public understanding of how charities are run	1	2	3	4	5	6
Complying with the Charities Governance Code is too difficult	1	2	3	4	5	6

Q40: We welcome suggestions for webinars and other guidance materials. Which of the following would assist you and the trustees of your charity in managing and administering your charity? Please select one only i.e. the one which you think would be of the most benefit:

Charities Governance code – experience and learnings from other charities on implementing it successfully	1
Annual Report – how to complete your charity's annual report to the Charities Regulator	2
Updating your charity's details on the Register of Charities – a practical session	3
New trustees – an overview of key responsibilities and the resources available from the Charities Regulator	4
Other – please specify	5

THANK YOU FOR TAKING PART