



An Rialálaí
Carthanas

Charities
Regulator

Compliance Report 2022

Report

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Foreword

This Report provides a broad overview of the compliance and enforcement activity carried out by the Charities Regulator in 2022 and, in addition to informing our continuing work in this area, is intended to provide insight and points of learning for registered charities and other interested stakeholders.

The Charities Regulator's mission is to regulate the charity sector in the public interest to ensure compliance with charity law and support best practice in the governance and administration of charities. This means that delivering on our mission entails both support and enforcement, which in turn means assisting charities to comply with their regulatory obligations on the one hand and, when necessary, taking action to enforce charity law on the other.

In 2022, on foot of our engagement with registered charities and in order to further support the sector, we hosted and participated in a number of events for charities covering a wide range of topics and published new guidance on a number of subjects including crisis management and credit card controls. Staff of the Compliance and Enforcement Unit also responded to 183 general queries from charities and others by providing guidance on the Charities Governance Code and other compliance matters.

The Charities Regulator's work is at all times informed by our values of independence, proportionality, accountability, respect and fairness. These values underpin the Charities Regulator's approach to regulation where compliance issues arise, which entails working closely with the charities and relevant persons to bring them into compliance on a voluntary basis in the first instance wherever possible. It is only where this approach is unsuccessful or the particular issue is so serious that specific regulatory intervention is required, that we will consider using our formal statutory powers. As a result, most cases that we deal with are ultimately resolved by working with a charity's trustees and without the need for any formal regulatory action.

During 2022, the Charities Regulator's Compliance and Enforcement Unit received 642 concerns from members of the public about registered charities and other unregistered groups and closed 566 concerns. The number of cases that resulted in formal regulatory action by the Charities Regulator in 2022 is relatively small when viewed in the context of the overall number of inquiries that were carried out by the Compliance and Enforcement Unit as part of its concerns process. This demonstrates the proportionate approach that the Charities Regulator adopts when seeking to resolve compliance issues and a corresponding commitment on the part of registered charities to resolving those issues.

While I was heartened to see increased engagement by charities with the Charities Governance Code in 2022 through the declarations made by charities as part of their annual reports, it was disappointing to see that only 59% of registered charities filed their annual report on time in 2022. The publication of annual reports as part of a charity's entry on the Register of Charities is an important means of providing transparency to the public on the finances and activities of charities in Ireland and demonstrating necessary accountability to donors, funders, volunteers, employees and the wider public. While 73% of registered charities had filed their annual reports by the end of 2022, it still leaves a significant number of registered charities that are failing to

meet this basic regulatory requirement. Charities that fail to file their annual report on time risk being removed from the Register of Charities and potential prosecution. I would therefore call on all charity trustees to ensure that they see and sign-off on their charity's annual report and that it is filed on time.

A handwritten signature in black ink that reads "Helen Martin". The script is fluid and cursive, with the first letters of each word being capitalized and prominent.

Helen Martin
Chief Executive

1. Executive Summary

In 2022, 642 individual concerns were raised with the Charities Regulator, an increase of 13% on the 568 individual concerns that were received in 2021. This reflects the increased level of activity undertaken by charities as Covid restrictions were eased throughout the year.

The number of concerns raised by organisations increased by 11% from 516 organisations in 2021 to 574 organisations in 2022.

During 2022 a total of 566 individual concerns were closed. This figure represents an increase of 4% on the 543 individual concerns that were closed in 2021.

Governance issues continued to be the most common type of concern received in 2022, with 36% of all concerns received falling into this category, slightly down from 37% of all concerns in 2021. Legitimacy of charity accounted for 35% of all concerns received in 2022, unchanged from 2021. Control of charities is the other category that was raised in a significant number of cases making up 17% of concerns in 2022, slightly down from 19% of concerns in 2021.

The prevalence of governance issues as the most common reason in relation to which concerns are raised regarding charities over the last number of years underlines the importance of the implementation of the Charities Governance Code by charities. The Code is designed to assist charities in achieving best practice, and adhering to the standards set out in the Code will help charities to avoid issues that lead to concerns being raised with the Charities Regulator.

In 2022 the Charities Regulator received 16 reports under [section 59](#) of the Charities Act 2009. Section 59 requires charity trustees and other relevant persons to report when information comes into their possession that causes them to form the opinion that there are reasonable grounds for believing that an offence under the Criminal Justice (Theft and Fraud Offences) Act 2001 has been, or is being, committed.

During 2022, statutory inspectors were appointed to investigate and prepare a report into the affairs of the following charities:

- Irish Society for the Prevention of Cruelty to Animals (Registered Charity Number (“RCN”) 20008734)
- Navan Mental Health Housing Association Limited (RCN 20047023)

A statutory investigation report in relation to the following charity was published during 2022:

- Irish Wildbird Conservancy T/A BirdWatch Ireland (RCN 20008963)

This report, and all previous statutory investigation reports, are available on our [website](#).

Compliance with the Charities Governance Code has continued to increase and the majority of charities declared on Annual Reports submitted to the Charities Regulator in 2022 if they were in compliance with, or working towards, full compliance with the Code. Declarations are displayed on the entry for each charity on the Register of Charities as appropriate. Many charities have availed of this opportunity to inform donors and the general public that they are in full or partial compliance with the Charities Governance Code.

2. Compliance Report Terms of Reference

The Charities Regulatory Authority or ‘Charities Regulator’ as it is known, was established as an independent statutory body in October 2014 in accordance with the Charities Act 2009.

The Charities Regulator has a number of statutory functions, such as setting up and maintaining the Register of Charities, ensuring that charities comply with their legal obligations, investigating the affairs of charities and, where appropriate, issuing guidance to charities and charity trustees.

Charities are independent organisations run by charity trustees. They play a vital role in our society and provide public benefit in diverse ways to communities in Ireland and across the world.

Alleged breaches of the Charities Act 2009 (referred to as “concerns” in this report) may come to the Charities Regulator’s attention in a number of different ways, for example, through the Charities Regulator’s [online concerns form](#), which can be completed by members of the public; through media reports and through monitoring or other work carried out by the Charities Regulator.

As part of its compliance and enforcement function, the Charities Regulator may open an inquiry case into any concern relating to a registered charity or any other organisation to determine whether or not there has been a breach of the Charities Act 2009.

The purpose of this Compliance Report is to provide information and statistics in relation to the activity of the compliance and enforcement function within the Charities Regulator. This will enable charities, volunteers and the general public to better understand the issues encountered by the Charities Regulator in carrying out its statutory function of ensuring compliance with the Charities Act 2009.

3. Charities Governance Code

It is widely expected by the public who donate to charities, funders, employees and service users of charities that charity trustees should ensure that good governance is in place in their charity. By law, charity trustees (i.e. anyone serving on the Board or a Committee of a charity) have individual and joint responsibility for what happens within their charity. Charity trustees must ensure that their charity achieves its charitable objectives with integrity and is managed in an effective, efficient, accountable and transparent way.

The Charities Governance Code sets out the minimum standards which charity trustees should ensure their charity meets in order to effectively manage and control their organisations.

2021 was the first year that charities declared the status of their compliance with the Charities Governance Code in Annual Reports submitted to the Charities Regulator, and this has continued during 2022. A ‘comply or explain’ model is in operation which provides registered charities with an opportunity to confirm if and to what extent they have implemented the standards in the Code. Feedback from charities that have implemented the Charities Governance Code has

generally been positive, with a number of charities stating that they have found it useful to have a governance framework which helps guide them on the areas to be covered and matters to be addressed as they seek to fulfil their duties as charity trustees.

Where a charity declares that it is in full compliance with the Charities Governance Code, that declaration is visible on their entry on the public Register of Charities from the date the declaration is made. Charities that declare that they are partially in compliance with the Charities Governance Code can choose whether that declaration is visible on their entry on the public Register of Charities, along with the reason provided by the charity for not being in full compliance. It is also possible for charities to declare that they are not in compliance with the Charities Governance Code along with the reasons why they are not in compliance, or to indicate that they do not wish to declare whether they are in compliance with the Code. These statements are not currently visible on the public Register of Charities.

Table 1 : Declarations submitted in relation to compliance with the Charities Governance Code in 2022

Per Annual Reports Submitted	2021	2022
Declared full compliance with the Code	69%	73%
Declared partial compliance with the Code	15%	12%
Declared not yet commenced compliance with the Code	16%	7%
Preferred not to complete the compliance declaration	0%	8%
Total	100%	100%

The option ‘Preferred not to complete the compliance declaration’ was only added to the Annual Report form in December 2021.

Enabling charities to declare whether or not they have implemented the Charities Governance Code and having this published on the Register of Charities provides greater transparency for the public. It is for this reason, that the Charities Regulator is closely monitoring declarations regarding the Code made by registered charities when submitting their Annual Reports.

As part of our monitoring work, the Charities Regulator now requests as standard a copy of a charity’s Compliance Record Form whenever enquiries are being carried out in relation to concerns received which is then checked against the declaration submitted by the charity in its Annual Report. The Charities Regulator considers it to be a serious matter if a registered charity declares it has fully implemented the Charities Governance Code but cannot demonstrate that it has done so. Any registered charity that is found to have made an incorrect declaration or a declaration which it is unable to support by reference to Board minutes and other documentary evidence recorded in a Compliance Record Form, will be required to amend its declaration and will be subject to further regulatory scrutiny by the Charities Regulator.

The focus of monitoring in relation to the implementation of the Charities Governance Code has now developed further. The Charities Regulator now contacts charities that have declared themselves not to be in compliance with the Code and charities that have preferred not to complete the compliance declaration, to establish the reasons for non-compliance. This work will inform updates to the FAQs and guidance documents provided on our website.

A detailed review of the operation of the Charities Governance Code in 2022 is available on our [website](#).

4. Charities Governance Code Guidance Documents

Following analysis of declarations made by charities on their Annual Reports regarding their compliance with the Charities Governance Code, and also based on queries submitted to our dedicated Charities Governance Code email, governancecode@charitiesregulator.ie, a new guidance document, [Charity Trustee Term Limits and Succession Planning](#), was published during 2022.

It is vital that charities appoint new charity trustees on a regular basis to bring a fresh perspective as to how the charity is achieving its charitable purpose, to provide fresh impetus to the activity of the charity, and to positively challenge operational procedures within the charity.

During 2022, a total of 622 queries submitted to the Charities Governance Code email were dealt with by the Compliance and Enforcement Unit. A query is a general request for information that does not raise issues of concern in relation to a charity.

5. Other Guidance Issued

During 2022 other guidance documents were issued by the Compliance and Enforcement Unit to address areas of interest.

The guidance documents [Crisis Management for Charities](#) and [Crisis Management for Small Charities](#) were issued in response to a number of queries received regarding the operation of charities by charity trustees.

An [Overview of the proposed Charity Financial Accounting Regulations and Charities SORP](#) was issued to address developments in the financial reporting regime for charities. It provides an overview of the proposed accounting framework for registered charities that may be unfamiliar with Charities SORP, and includes a high level introduction to it and to other key aspects of the proposed regulations

An issue that arose with increased frequency during 2022 was improper expenditure on credit cards by charities. A guidance document [Credit Card Controls for Charities](#) was issued during the year to address this issue.

These documents are among a wide range of guidance available on our [website](#).

6. Statutory Actions

The number of statutory actions taken by the Charities Regulator in 2022 is set out in Table 2 below. It should be noted that most concerns raised with the Charities Regulator are initially dealt with by the Compliance and Enforcement Unit on an administrative basis as non-statutory inquiries. If information is required from a charity or other organisation for the purposes of processing a concern, the Compliance Unit will generally request the information on a voluntary basis in the first instance. In the vast majority of cases, information requested by the Charities Regulator is provided on a voluntary basis. However, information can be demanded by way of a statutory request where appropriate, for example where a concern of a serious nature is received, or where charity trustees refuse to provide information on a voluntary basis.

Table 2: Statutory Actions taken by the Charities Regulator in 2022

Section of the Charities Act 2009	2022	2021
Section 28 - Disclosure of information relating to offences	3	7
Section 32 - Provision of information to relevant persons	23	12
Section 53 - Requirement to provide information	4	7
Section 64 - Appointment of inspectors regarding investigation	2	2
Section 68 - Requirement to produce books, documents or other records	1	4
Section 73 - Imposition of intermediate sanctions	0	1
Total	33	33

In 2022, the three notifications under section 28 of the Charities Act 2009 related to the reporting by the Charities Regulator of offences under the Criminal Justice (Theft and Fraud) Offences Act 2001 to An Garda Síochána. Where instances of criminality come to the attention of the Charities Regulator, they are reported to An Garda Síochána as they are the competent authority to investigate such matters and initiate prosecutions where appropriate.

In addition to the above, statutory actions may also be taken by inspectors appointed by the Charities Regulator pursuant to section 64 of the Charities Act 2009 for example under section 65 which deals with the requirement to produce books, documents and other records and, to attend before or to give assistance to an inspector. These actions are not reflected in figures relating to statutory actions taken by the Charities Regulator as inspectors carry out their functions independently as part of their investigations.

Also during 2022, statutory inspectors were appointed to investigate and prepare a report into the affairs of the following charities:

- Irish Society for the Prevention of Cruelty to Animals (Registered Charity Number (“RCN”) 20008734)
- Navan Mental Health Housing Association Limited (RCN 20047023)

A statutory investigation report in relation to the following charity was published during 2022:

- Irish Wildbird Conservancy T/A BirdWatch Ireland (RCN 20008963)

This report and all previous reports are available on our [website](#).

Following the conclusion of a statutory investigation, the Charities Regulator continues to monitor the activity of the charity concerned to ensure that steps are taken to address any issues that were identified.

7. Notifications under section 59 of the Charities Act 2009

Section 59 of the Charities Act 2009 requires charity trustees, and other relevant persons, to report to the Charities Regulator where information comes into their possession that causes them to think that there are reasonable grounds for believing that an offence under the Criminal Justice (Theft and Fraud Offences) Act 2001 has been, or is being, committed.

During 2022, 16 reports (2021, 15 reports) were made to the Charities Regulator pursuant to section 59 of the Charities Act 2009.

The Charities Regulator follows up each section 59 report with the charity concerned to ensure that appropriate steps have been taken to help prevent any re-occurrence of any instances of fraud or theft.

8. Concerns Analysis 2022

8.1 Introduction to Concerns Analysis

To facilitate the processing of concerns and to reflect how concerns are raised with the Charities Regulator, concerns are recorded and reported on in two ways:

1. By individual concern raised

Concerns raised with the Charities Regulator are assessed, processed and recorded on the basis of the issues raised in the concern.

2. By reference to the organisation in respect of which a concern is raised

Individual concerns raised about an organisation are considered in the context of any other concerns raised about the same organisation.

Source of concerns

Concerns are raised with the Charities Regulator through a variety of sources, both external and internal, and include the following:

- members of the public (including charity trustees, volunteers and employees)
- other government bodies/regulators, and
- through proactive monitoring by the Charities Regulator.

Risk indicators are one of the tools used by the Charities Regulator to proactively monitor charities. One example would be where a charity has less than three trustees listed on the Register of Charities. This would be considered to be a risk as having less than three trustees is not in line with good governance, and increases the potential of a single individual making all decisions without adequate challenge or oversight from other charity trustees.

Multiple issues in a single concern raised

A concern raised may include a number of issues in respect of a single organisation. As the different issues raised may fall into different categories, the number of categories of issues raised and recorded will be higher than the number of concerns raised.

For example, a single concern could raise issues about an organisation's financial controls as well as issues about the appointment of a charity trustee. In this instance, the concern would be recorded as a concern received and the two individual issues will be recorded under two separate categories of issues raised.

Concerns about multiple organisations

A single piece of correspondence received from a member of the public may raise issues about a number of different organisations. In this instance, the single piece of correspondence will be recorded as a concern raised about each of the organisations referred to in the correspondence.

8.2 Concerns Raised

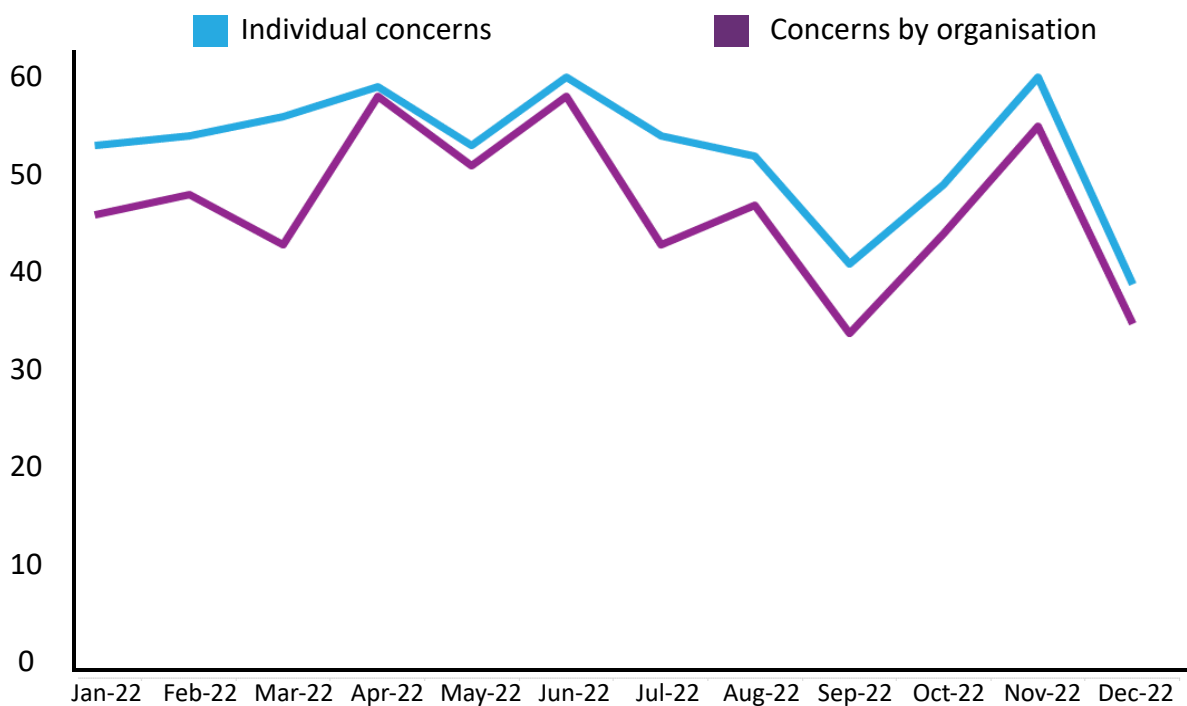
In 2022, 642 individual concerns were raised with the Charities Regulator in respect of 574 organisations. The number of individual concerns raised represents an increase of 13% on the number of concerns raised in 2021, when 568 concerns were raised. The number of concerns by organisation increased by 38% from 416 in 2021 to 574 in 2022. These figures reflect the increased level of activity undertaken by charities as Covid restrictions were lifted during the year.

Figure 1: Concerns raised from 2017 to 2022



The average number of concerns raised per month during 2022 was 54, while June and November showed the highest number of individual concerns raised at 61 each.

Figure 2: Number of concerns raised each month in 2022



8.3 Categories of Issues Raised

The varied nature of the issues raised with the Charities Regulator reflects the wide range of organisations, charitable purposes and beneficiaries that make up the charity sector in Ireland. However, from the concerns raised it is possible to discern a number of broad categories.

Of the concerns raised with the Charities Regulator in 2022, approximately 88% raised issues in the combined categories of ‘Legitimacy of Charity’, ‘Governance Issues’ and ‘Financial Control and Transparency’.

The ‘Governance Issues’ category on its own represents 36% of all concerns received. This level has been consistent over the last number of years, and highlights the importance of governance in the operation of charities both by charity stakeholders and the public, and the necessity for charity trustees to adhere to the standards set out in the Charities Governance Code.

Table 3: Breakdown and comparison of concerns raised in 2022 – Category of issue raised

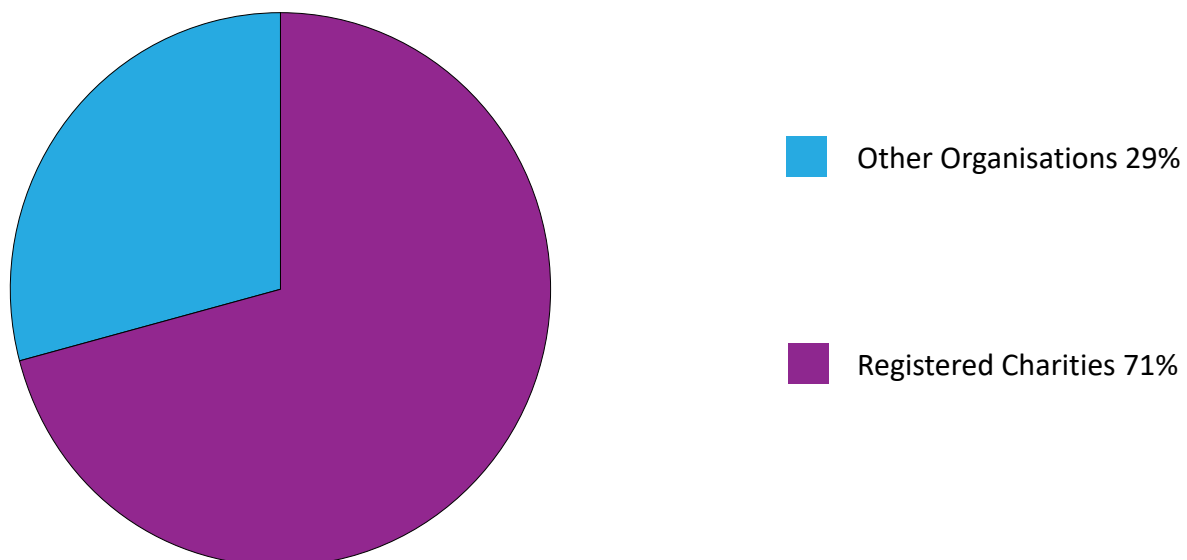
Category	No. of Concerns 2021	% 2021	No. of Concerns 2022	% 2022	2021 - 2022 % comparison
Governance Issues	209	37%	232	36%	-1%
Legitimacy of Charity	196	35%	226	35%	0%
Financial Control and Transparency	107	19%	106	17%	-2%
Misdirected Concerns - issues outside Charities Regulator’s remit	28	5%	43	7%	+2%
Harm to Beneficiaries	14	2%	13	2%	0%
Private Benefit	13	2%	13	2%	0%
Inappropriate Political Campaigning	1	0%	9	1%	+1%

8.4 Status of Organisation

In addition to its role in respect of registered charities, the Charities Regulator has a role in ensuring that other organisations comply with certain provisions of the Charities Act 2009. Figure 3 below shows that whilst the majority of concerns raised were in respect of registered charitable organisations, a significant portion of concerns continued to relate to organisations that are not registered charities.

Of the 642 individual concerns that were raised in 2022, 456 (71%) related to 408 registered charities and 186 (29%) related to 166 other organisations. This is a small change to the figures for 2021 when 67% of concerns raised related to registered charities and 33% of concerns related to other organisations. In 2022, the 408 registered charities in relation to which concerns were received represented approximately 3.5% of all registered charities.

Figure 3 : Individual Concerns Raised in 2022 - Registered Charities/Other Organisations



The types of concerns raised about organisations that are not registered charities in Figure 3 above includes:

- concerns about organisations that are not charities within the meaning of the 2009 Act in respect of which the Charities Regulator has no role, for example fundraisers for the benefit of a single individual where the requirement for public benefit is not met or fundraising by an organisation that is not advancing a charitable purpose within the meaning of the Charities Act 2009; and
- concerns about organisations that are not registered charities in respect of which the Charities Regulator does have a role, for example charitable organisations carrying out activities in the State while not registered and organisations misrepresenting themselves as charitable organisations. In relation to this category, much of the work of the Compliance and Enforcement Unit entails ensuring that such unregistered entities are brought into compliance with the 2009 Act. This may involve the organisation ceasing particular activities or submitting an application to the Charities Regulator for inclusion in the Register of Charities where appropriate.

8.5 Relationship of Concernee with Organisation

Any person raising a concern about an organisation using the Charities Regulator’s [online concerns form](#), is requested to indicate what the nature of their relationship is with the organisation that they are raising a concern about. In addition, for any concerns received other than through the concerns form, for example by post, email and so on, staff of the Compliance and Enforcement Unit will, where possible, record what a person’s relationship with the charity is based on the information they provide. This information can be helpful to the unit in terms of following up with the concernee (where they have not chosen to remain anonymous) as it can indicate the kind of information that the person raising the concern might be basing their concern on. A charity trustee should for example be able to provide documentary evidence to support concerns raised that would not be available to a beneficiary or a member of the public.

Of the concerns raised with the Charities Regulator in both 2021 and 2022, the majority of people who raised concerns indicated that they had no relationship with the charity that was the subject of their concern.

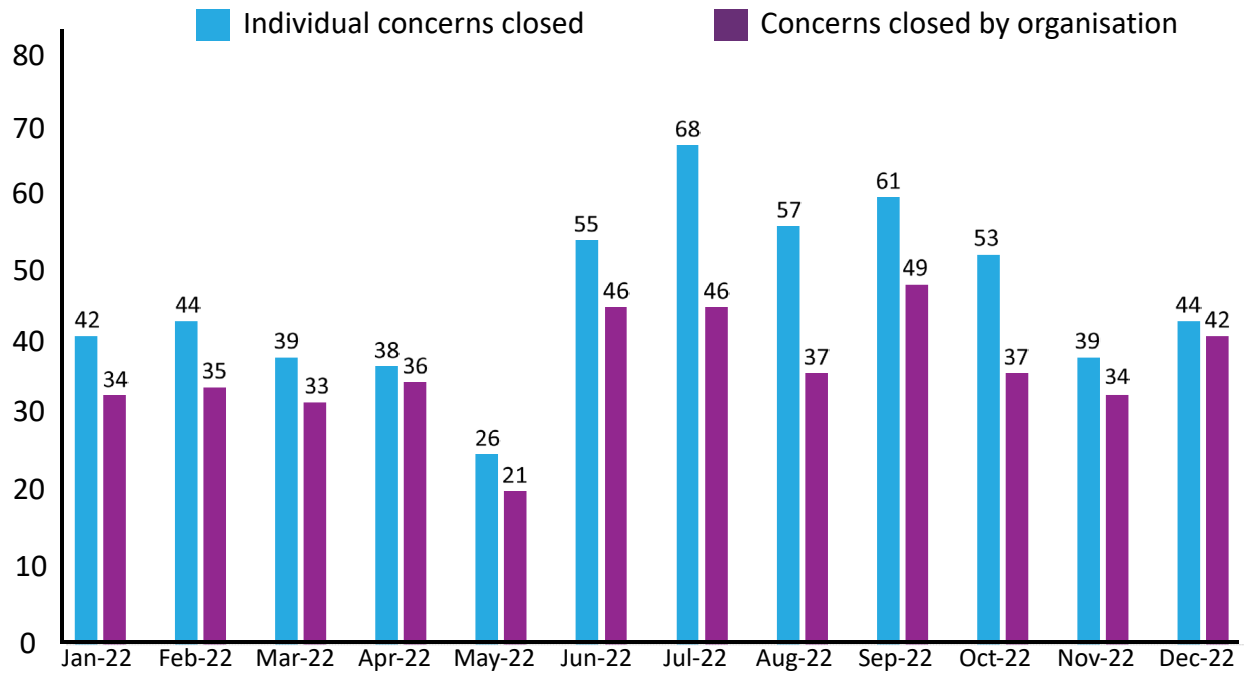
Table 4: Breakdown of concerns raised in 2022 – Relationship of concernee with Organisation

Relationship with Organisation	Number 2022	% 2022	Number 2021	% 2021
None	206	32%	189	33%
Internal Charities Regulator staff	154	24%	70	22%
Not specified	74	12%	70	12%
Employee/Former employee	38	6%	45	8%
Other	32	5%	40	7%
Director/Trustee, or Former Director/Trustee	36	6%	27	5%
Donor/Supporter	29	5%	25	4%
Volunteer/Former volunteer	21	3%	18	3%
Beneficiary/Service user	24	4%	17	3%
Member	28	4%	10	2%
Total	642	100%	568	100%

8.6 Concerns closed

During 2022, a total of 566 individual concerns were closed. This figure represents an increase of 4% on the overall number of individual concerns that were closed in 2021, which was 543.

Figure 4: Concerns closed in 2022



Reflecting the wide range of issues that can be raised with the Charities Regulator about an organisation, concerns can be closed for a variety of reasons.

Table 5: Breakdown of reasons concerns were closed in 2022

Reason for Closing Concern	No.2022	% 2022	No.2021	% 2021
Case cannot be progressed – see below	132	23%	100	18%
No breach of Act or best practice apparent following assessment	102	18%	126	23%
Case manager satisfied based on assurances provided by entity	109	19%	146	27%
Issues are outside the Charities Regulator’s remit	61	11%	41	8%
Unregistered organisation is engaging with registration process	12	2%	26	5%
Issues already addressed/being addressed by entity	36	6%	22	4%
Entity complied with actions requested by case manager	74	13%	54	10%
Entity now in compliance with the Charities Act 2009	17	3%	8	1%
Relevant advice/guidance issued to entity	23	4%	20	4%
Total	566		543	

The main reasons why cases cannot be progressed are that the concernee did not provide enough information regarding the concern raised and they did not provide any contact details for follow up, or that insufficient information is available to identify the persons or organisations. This is quite often the case in relation to clothing collections which are the subject of concerns from the public but there are no means available to the Charities Regulator of making contact with the clothing collection organisers. A public notice on clothing label collections and clothing bank collections for donors is available from our website.

As at 31 December 2022, the number of open concerns stood at 416 in respect of 314 organisations, up from 340 open concerns in respect of 227 organisations as at 31 December 2021. This reflects the increased activity in charities as Covid restrictions were lifted during the year, and resource constraints within the Charities Regulator during 2022.

Table 6: Number of open concerns as at 31st December

Period	Individual	By organisation
As at 31 December 2021	340	227
As at 31 December 2022	416	314
Increase/(Decrease)	+76	+87
Change %	+22%	+38%

8.7 Meetings with organisations

The Compliance and Enforcement Unit held face-to-face meetings and virtual meetings with a number of organisations in relation to compliance matters during 2022.

Charity trustees are expected to attend at such meetings as they are legally responsible under the Charities Act 2009 for all actions and decisions taken by a charity, whether or not the charity has an executive team. Meetings were also held with representative organisations and other organisations that work closely with registered charities such as An Garda Síochána, the Revenue Commissioners and other government departments and agencies to discuss areas of mutual interest.

8.8 General queries

On an ongoing basis our Compliance and Enforcement Unit will deal with contacts from the public and organisations, which do not reach the threshold of being a concern about potential non-compliance with the Charities Acts. In 2022, the Unit dealt with 188 such queries.

In many instances our expanding body of published guidance documents will serve to address queries received. In other cases, we will analyse the issue raised and provide guidance where appropriate.

9. Conclusion

9.1 What do our activities show?

During 2022, the Charities Regulator continued to support the sector through the publication of further guidance materials and the delivery of presentations and webinars to charities and other stakeholders including professional bodies.

The level of engagement by charities and members of the public on compliance matters continues to increase as evidenced by the number of general queries and concerns received by the Charities Regulator's Compliance and Enforcement Unit in 2022.

Not all concerns received by the Charities Regulator in 2022 related to charities as defined in the Charities Act 2009. Of the 574 organisations that were the subject of concerns, 408 were registered charities, representing approximately 3.5% of all registered charities.

Evidence of the Charities Regulator's proportionate approach to compliance and enforcement can be seen in the relatively small number of cases that resulted in formal regulatory action by the Charities Regulator in 2022 when viewed in the context of the overall number of inquiries that were carried out by the Compliance and Enforcement Unit as part of its concerns process last year. This also shows a continuing willingness on the part of registered charities to work with the Charities Regulator to resolve compliance issues where they arise.

9.2 Advice for Charities and Compliance with the Charities Act 2009

The Charities Regulator recommends that all charity trustees familiarise themselves with our guidance documents, in particular the Guidance for Charity Trustees and Internal Financial Controls Guidelines for Charities.

It is also essential that all charity trustees ensure that the charities for which they are responsible have appropriate governance arrangements in place as required by the Charities Governance Code. Practical assistance is available through the Charities Governance Code Toolkit and FAQs, which consist of guidance materials and templates. Further information and guidance is also available through videos of training and staff presentations, which can be found on our website and include presentations on the Charities Governance Code and the work of the Charities Regulator's Compliance and Enforcement Unit.

Based on our direct engagement with registered charities in 2022, it is particularly important that charity trustees understand that they are responsible for all decisions and actions of a charity. Charity trustees must have sufficient oversight of the work of any CEO, senior manager or other person that their charity employs and that of any volunteer working on behalf of or representing the charity, and they must ensure that they have robust procedures in place relating to staff and volunteers. Regular meetings of the board of charity trustees to review financial and operational information, to make decisions in relation to the charity and to manage the overall strategic direction of the charity are essential to achieving this aim. Charity trustees should be mindful of the charitable purpose of their charity, and ensure that the focus of the charity does not become blurred over time.

9.3 Advice for Potential Funders, Donors and Volunteers

The Charities Regulator recommends that anyone thinking of donating to, or volunteering with an organisation describing itself as a charity check the Register of Charities on our website to ensure that the organisation is registered.

In addition, potential funders, donors and volunteers should take steps to inform themselves fully about the organisation and its activities and ensure that they are satisfied that the organisation has the appropriate structures, policies and procedures in place to ensure their donation, whether time or money, is put to best use.

Assessing applications to register as a charity is a necessarily robust legal process and can take a number of months depending on the complexity of the application and the information provided by the applicant. An application for registration as a charity is not the same as registration. It is an offence for an organisation or group to carry out charitable activities without first being registered. An unregistered organisation should not seek or accept funds or donations from the public.

10. References

[The Public Register of Charities](#)

[The Charities Act 2009](#)

[Guidance for Charity Trustees](#)

[Managing Conflicts of Interest Guidance](#)

[Internal Financial Control Guidelines for Charities](#)

[Guidelines for Charitable Organisations on Fundraising from the Public](#)

[What is a Charity?](#)

[Concerns Policy](#)

[Charities Governance Code, Toolkit and Guidance Notes & Templates](#)

[Guidance on Charities and the Promotion of Political Causes](#)

[Guidance on Winding Up a Charity](#)

[Clothing Collections Public Notice](#)

[Guidance Note for Registered Charities on Fundraising through Clothing Label Collections and Clothing Bank Collections](#)

[Guidance note on succession planning](#)



An Rialálaí
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Document Reference: Compliance Report 2022- Rev 000

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