



An Rialáil
Carthanas

Charities
Regulator

Guidance on Code of Conduct for charity trustees

Legal Disclaimer

This document is issued by the Charities Regulator under section 14(1)(i) of the Charities Act 2009, to encourage and facilitate the better administration and management of charitable organisations. It is published as part of a suite of guidance, intended to provide support to charity trustees to meet their legal duties, by putting in place systems, processes and policies which ensure charities are managed in an effective, efficient, accountable and transparent way.

This document is not, nor is it intended to be, a definitive statement of the law and it does not constitute legal advice. Charity trustees are recommended to consult their governing document or to obtain their own independent legal advice where necessary. The Charities Regulator accepts no responsibility or liability for any errors, inaccuracies or omissions in this document. This document was updated in February 2025 to include changes introduced under S.I. No 10 of 2025 (Charities (Amendment) Act 2024) regarding the definition of a connected person (page 4)

Guidance on Code of Conduct for charity trustees

Introduction

This guidance document is intended to assist the board of charity trustees in developing a Code of Conduct for trustees which provides guidance on the standards of behaviour expected of charity trustees. It should be read in conjunction with:

- Charity Regulator's Guidance on ['Managing Conflicts of Interest'](#)
- Charity Regulator's ['Guidance for Charity Trustees'](#)
- The charity's governing document

What is a Code of Conduct for charity trustees?

A Code of Conduct defines the **standards of behaviour** expected of charity trustees in order to ensure that:

- the charity is effective, open and accountable;
- the highest standards of integrity and stewardship are achieved;
- the working relationship between charity trustees and any volunteers or employees is productive and supportive.

Standards of behaviour expected of charity trustees

The standards of behaviour expected of all charity trustees are outlined below:

General Conduct

Charity trustees are required to adhere to the highest standards of conduct in the performance of their duties, in particular:

- Charity trustees are required to act with honesty and integrity and exercise good judgement which may include seeking professional advice on appropriate matters on which charity trustees do not have relevant expertise.
- Charities trustees are required to act in the best interests of the charity at all times.

Independence

Charity trustees are required to maintain the highest standards of honesty, fairness and independence. In particular:

- Charity trustees are required to act independently, particularly in relation to assets, property, legal and regulatory obligations.
- Charity trustees should conduct themselves with integrity and in a manner which does not damage or undermine the reputation of the charity or its volunteers and employees. More specifically charity trustees:
 - should not place themselves under any financial or other obligation to outside individuals or organisations that might seek to influence them in the performance of their duties;
 - must avoid actual impropriety and any appearance of improper behaviour.
- Charity trustees must not act in order to gain financial or other benefits for themselves or for any persons connected to them such as their family, their friends, or any organisation that they own, manage or work for. A person is considered to be connected with an individual if that person is a child, step-child, parent, step-parent, brother, sister, spouse, civil partner, cohabitant, grandparent or grandchild of the individual or a child of the individual's civil partner or cohabitant.
- Charity trustees should avoid accepting gifts and hospitality that might reasonably be thought to influence them in carrying out their role as charity trustee. It is advisable for the board of the charity to set out how any gifts and hospitality received by a person in his or her capacity as a trustee of the charity should be handled. For example, stating in the Code of Conduct that such hospitality should not exceed a suggested value and should always be declared to the board.

Charity Trustee Roles

It is essential that charity trustees are aware of their roles and responsibilities.

In particular, charity trustees should:

- Understand and perform their roles and responsibilities to the best of their abilities at all times.
- Be prepared to provide adequate time and commitment as required to fulfil the role of charity trustee, adequately preparing for meetings and participating in committees and special events when required.

Board Meetings

Charity trustees have a responsibility to attend meetings of the board. Board meetings are critical in a charity, as this is where charity trustees exercise their collective authority. In particular, charity trustees should:

- Aim to attend all meetings, contribute appropriately and effectively, and avoid dominating the contributions of others.
- Always respect the authority of the Chairperson of the board, and the Chairperson of any meeting.
- Bring a fair and open-minded view to all discussions of the board, maintain a respectful balance between speaking and listening, treating different views with respect, and ensuring that all decisions are made in the best interests of the charity.
- Bring a genuinely independent perspective to enhance decision-making, given that charity trustees share responsibility for board decisions.
- Ensure their contributions are informed and impartial when presenting views on topics in meetings while listening to and respecting the input and experience of other charity trustees.

Volunteers/Employees within the Charity

Charity trustees are responsible for providing leadership to volunteers and employees. Charity trustees have a duty of care towards volunteers and employees whilst promoting a culture of respect. In particular, charity trustees should:

- Aim to support volunteers and employees in carrying out their duties and always, in terms of their conduct, serve as an example of how everyone in the charity should conduct themselves in order to reflect the values of the charity.
- Work considerately and fairly with everyone in a way that respects diversity, different roles and boundaries and avoids giving offence.
- Accept and respect the difference in roles between the board on the one hand and volunteers and any employees on the other, ensuring that the board, volunteers and any employees work effectively and cohesively for the benefit of the charity and develop a mutually supportive and loyal relationship by:
 - respecting management arrangements and avoiding any actions that might undermine such arrangements;
 - not interfering in the performance by volunteers or employees of duties delegated to them within the charity while ensuring that volunteers and any employees working for the charity are held to account through the manager/CEO, as appropriate.

Legal Requirements and Policies

Charity trustees must have regard to their legal duties and abide by the charity's rules and policies. In particular, charity trustees must:

- Act in accordance with the charity's governing document and ensure that the charity complies with all applicable laws including charity law, company law, health and safety law, data protection law and employment law.
- Promote and preserve the obligations of confidentiality about sensitive board matters. However, the requirement for confidentiality may not apply if it becomes necessary for the charity trustee to inform the Charities Regulator or any other statutory body about any matter, which could threaten the future of the charity or could represent a breach of any law with which the charity is required to comply.
- Abide by the charity's conflict of interests or loyalties policy and ensure the charity's conflict of interest register is completed and updated as required.
- Abide by any equality, diversity, safeguarding, health and safety, bullying and harassment policies and any other policies agreed by the board.
- Ensure that claims for out of pocket expenses are made in accordance with agreed procedures. Note: The position of charity trustee is unremunerated, though reasonable out-of-pocket expenses incurred in the performance of charity trustee duties can be paid in accordance with agreed procedures on trustee expenses.

Where a charity trustee is found to be in breach of the standards outlined by the board in its Code of Conduct he or she should be asked to meet with the Chairperson of the board to assess his or her suitability for the role. Consistent breach of the Code of Conduct by a charity trustee should result in the trustee's tenure being terminated.