



An Rialálaí  
Carthanas  
Charities  
Regulator

# Compliance Report 2021



# Contents

CEO Foreword	2
1. Executive Summary	4
2. Compliance Report Terms of Reference	5
3. Charities Governance Code	6
4. Charities Governance Code Guidance Documents	8
5. Other Guidance Issued	8
6. Statutory Actions	9
7. Notifications under section 59 of the Charities Act 2009	10
8. Concerns Analysis 2021	11
9. Conclusion	20
10. References	22

# CEO Foreword

During 2021, registered charities continued to adapt to the challenges which arose from the global pandemic and the gradual easing of public health restrictions. Once again, the charity sector demonstrated its ability to accommodate change whilst continuing to provide vital services to those most in need.

This report, which is the Charities Regulator's fifth compliance report, provides detail on our engagement with registered charities during 2021 to ensure that compliance challenges are addressed where they arise and where possible in a manner that supports charities to continue with their important work. Our compliance and enforcement work is an important part of our overall regulatory functions and in carrying out this work we strive to ensure an appropriate balance between respecting charities' autonomy and ensuring accountability for the donors, beneficiaries, volunteers and the public.

During 2021, Charities Regulator staff worked remotely for the most part and the Compliance & Enforcement Unit continued to adapt to allow it to carry on its work. One of the most important developments in 2021 was that registered charities started reporting their compliance with the Charities Governance Code as part of the Annual Report submitted by charities to the Charities Regulator. The Compliance & Enforcement Unit has been monitoring declarations received from registered charities regarding compliance with the Code. Our monitoring programme has provided crucial insights into the day-to-day commitment of charities to implementing the standards set out in the Code and feedback on the Code has been generally positive. This feedback has enabled the Unit to identify areas of the Code which could benefit from additional guidance which was published during 2021 in response to this input.

The submission of an inaccurate declaration of compliance with the Charities Governance Code is considered to be a serious matter, and staff of the Unit have also been actively following up with any registered charities found through our monitoring programme to have submitted inaccurate declarations.

There was an increase of 22% in the number of concerns received during 2021. This was to be expected given the low base number in 2020 and the increase in activity by charities in 2021 as a result of the easing of public health restrictions. The most common type of concern received was in relation to governance, making up 37% of all concerns received. This highlights once again the importance of registered charities adhering to the Charities Governance Code, and for charity trustees to understand their legal duties and responsibilities in relation to the control and management of the charities they oversee.

The legitimacy of charities also continued to generate concerns in 2021 particularly in the area of clothing collections. Guidance on a number of areas including clothing collections was published during the year to help registered charities and members of the public to ensure that charitable donations of clothing and other items go to registered charities and intended beneficiaries.

While the vast majority of our compliance work focuses on working with charities and other organisations to bring them into compliance on a voluntary basis where possible, a number of cases resulted in formal statutory engagement during 2021. Statutory engagement can range from formal directions requiring specified information to be provided by a charity to the Charities Regulator to the appointment of inspectors to investigate the affairs of a charity. During 2021, statutory investigations were opened into 2 registered charities, and the reports from a further 2 statutory investigations were published on our website. The Charities Regulator also made an application to the High Court to wind up a registered charity in circumstances where such action was necessary to protect the services provided by, and the assets of, the charity.

We recognise the many challenges that registered charities continue to face, from dealing with the after effects of the Covid pandemic, the ongoing crisis in Ukraine and the financial challenges and cost of living crisis brought about by the current economic uncertainty. The Charities Regulator remains committed to supporting all charities in their efforts to carry out their vital charitable work by providing practical guidance and assisting charities that find themselves in difficulty to come into compliance wherever possible and adopting a proportionate and fair approach to our engagement with registered charities.

Positive engagement by registered charities with the work of the Charities Regulator is crucial to ensuring that charities carry out their activities and pursue their charitable purposes in compliance with the regulatory framework for charities in Ireland. I would therefore like to take this opportunity to thank registered charities for their continuing engagement and commitment to ensuring standards of governance are met and that charities operate in a transparent and accountable manner that enhances public trust and confidence.

**Helen Martin**  
**Chief Executive**



# 1. Executive Summary

In 2021, 568 individual concerns were raised with the Charities Regulator, an increase of 22% on the 466 individual concerns that were received in 2020. This reflects the increased level of activity undertaken by charities as Covid restrictions were lifted during the year.

The number of concerns raised by organisations increased by 29% from 399 organisations in 2020 to 516 organisations in 2021.

During 2021 a total of 543 individual concerns were closed. This figure represents an increase of 6% on the 510 individual concerns that were closed in 2020.

Governance issues were the most common type of concern received in 2021, with 37% of all concerns received falling into this category, up from 22% of all concerns in 2020. Legitimacy of charity accounted for 35% of all concerns received in 2021, down from 38% of all concerns in 2020.

Control of charities continued to be raised as a concern with increasing frequency throughout 2021. The trustees of a charity are responsible for all aspects of the operation of a charity. Concerns have been raised with the Charities Regulator in a number of cases where a single individual, normally a trustee or a senior member of staff of the charity, is making all decisions in relation to a charity.

In 2021 the Charities Regulator received 15 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 2021, statutory inspectors were appointed to investigate and prepare a report into the affairs of the following charities:

- Irish Wildbird Conservancy T/A BirdWatch Ireland (Registered Charity Number (“RCN”) 20008963)
- North Inner City Homeless T/A Inner City Helping Homeless (RCN 20101848)

Statutory investigation reports in relation to the following charities were published during 2021:

- Childfund Ireland (RCN 20032913)
- Cabhru Housing Association Services (RCN 20008543)

The reports are available on our [website](#).

The rollout of the Charities Governance Code continued and charities could declare on Annual Reports submitted to the Charities Regulator in 2021 if they were in compliance with it. 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

Good governance is essential for the success of any charity and with the many challenges now facing charities, good governance is now more important than ever. 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. During 2020, all charity trustees were expected to implement the Charities Governance Code in their charities.

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. A 'comply or explain' model has been adopted in relation to the Charities Governance Code declaration 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 Charity 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 the entry on the public Register of Charities for that charity 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 the entry for that charity 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. This is not currently visible on the public Register of Charities.

An analysis of declarations submitted in relation to compliance with the Charities Governance Code in Annual Reports in 2021 is set out in Table 1 below:

**Table 1: Declarations submitted in relation to compliance with the Charities Governance Code in 2021**

Per Annual Reports Submitted	%
Declared full compliance with the Code	69%
Declared partial compliance with the Code	15%
Declared not yet commenced compliance with the Code or preferred not to say	16%
<b>Total</b>	<b>100%</b>

The purpose of enabling charities to declare whether or not they have implemented the Charities Governance Code and to have this published on the Register of Charities is to provide 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, each month approximately ten individual charities that have declared that they are in compliance with the Charities Governance Code are asked to demonstrate that their charity has implemented the Code by submitting their completed Compliance Record Form to the Charities Regulator. A declaration by a registered charity that it has fully implemented the Charities Governance Code when it is not in a position to demonstrate that it has done so is considered a very serious matter. From an analysis of declarations of compliance with the Charities Governance Code, charities where the charity trustees' average length of service has been more than nine years are more likely to submit an inaccurate declaration than those charities where the average length of service of the charity trustees is less than nine years.

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.





## 4. Charities Governance Code Guidance Documents

As a result of the 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](mailto:governancecode@charitiesregulator.ie), a number of new guidance documents were published during 2021 as follows:

- Complex and Non Complex Charities. This document provided guidance to charities to assist them in deciding whether they are complex or non-complex for the purposes of complying with the Charities Governance Code.
- Board Appraisal for Complex Charities.
- Board Appraisal for Non Complex Charities.
- Sample Completed Compliance Record Form.
- Sample Completed Compliance Record Form for Non Complex Charities.

Even small non-complex charities should consider risk and how to manage risk. The first step to take in risk management is to identify the risks that a charity faces. Our guidance document 'Risk Management for Charities', provides further information in relation to risk management for both complex and non-complex charities, and it is available from our [website](#).

During 2021, a total of 1,118 queries submitted to the Charities Governance Code email were dealt with by the Compliance & Enforcement Unit.

## 5. Other Guidance Issued

During 2021 other guidance documents were issued by the Compliance & Enforcement Unit to address areas of interest.

One of the most common concerns received by the Charities Regulator is the legitimacy of charities that is whether an organisation that is seeking funding or holding itself out to be a charity is in fact a registered charity. The easiest way to check if an organisation is a registered charity is to check the online [Register of Charities](#).

Many of the concerns received in this category relate to clothing collections and a public notice on clothing label collections and clothing bank collections for donors was issued in 2021 to provide guidance in relation to this.

Leading on from this, a guidance note for registered charities on fundraising through clothing label collections and clothing bank collections was also issued to assist charities who wish to use clothing collections as a means to raise funds.

Our "Guidance on winding up a charity" was also updated during 2021.

All of these guidance documents are available on our [website](#).

## 6. Statutory Actions

The number of statutory actions taken by the Charities Regulator in 2021 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 & 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, before a statutory instruction to provide the information is considered. 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 in the circumstances 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 2021**

Section of the Charities Act 2009	2020	2021
Section 28 - Disclosure of information relating to offences	1	7
Section 32 - Provision of information to relevant persons	14	12
Section 53 - Requirement to provide information	Nil	7
Section 64 - Appointment of inspectors re. investigation	3	2
Section 68 - Requirement to produce books, documents or other records	1	4
Section 73 - Imposition of intermediate sanctions	Nil	1
<b>Total</b>	<b>19</b>	<b>33</b>

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.

During 2021, the Charities Regulator submitted a petition to the High Court for the appointment of a provisional liquidator to North Inner City Helping Homeless T/A Inner City Helping Homeless (RCN 20101848). The Charities Regulator had been in communication with the charity for a period of time in relation to a number of issues, and following the resignation

of the majority of trustees of the charity a decision was taken that an application to the High Court had to be made to protect the services provided to the service users and to protect the assets of the charity.

Also during 2021, statutory inspectors were appointed to investigate and prepare a report into the affairs of the following charities:

- Irish Wildbird Conservancy T/A BirdWatch Ireland (RCN 20008963)
- North Inner City Homeless T/A Inner City Helping Homeless (RCN 20101848)

Statutory investigation reports in relation to the following charities were published during 2021:

- Childfund Ireland (RCN 20032913)
- Cabhru Housing Association Services (RCN 20008543)

The reports are available on our [website](#).

Following the conclusion of a statutory investigation, the Charities Regulator will continue 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 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 2021, 15 reports (2020, 13 reports) were made to the Charities Regulator pursuant to section 59 of the Charities Act 2009.

# 8. Concerns Analysis 2021

## 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 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.

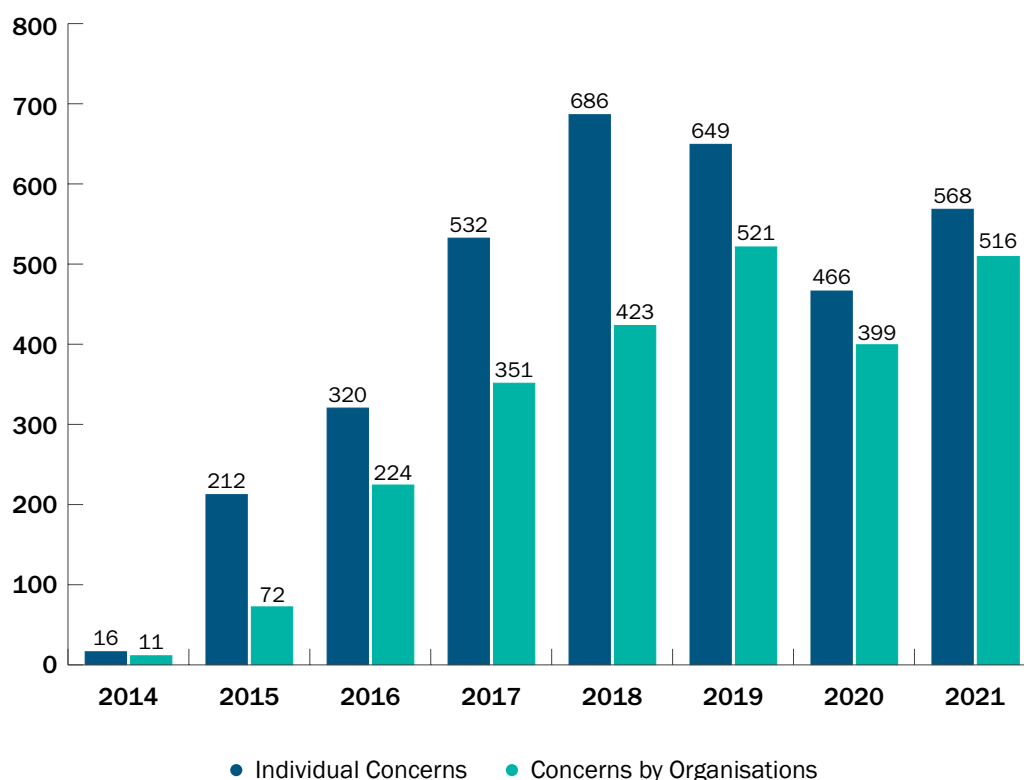
## Concerns about multiple organisations

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. For example, a concernee could raise a concern about similar policies being adopted by a specified group of charities with the same charitable purpose carrying out similar charitable activities for example charities focused on relieving poverty or economic hardship by providing services for those who are homeless.

## 8.2 Concerns Raised

In 2021, 568 individual concerns were raised with the Charities Regulator in respect of 516 organisations. The number of individual concerns raised represents an increase of 22% on the number of concerns raised in 2020, when 466 concerns were raised. The number of concerns by organisation increased by 29% from 399 in 2020 to 516 in 2021. These figures reflect the increased level of activity undertaken by charities as Covid restrictions were lifted during the year.

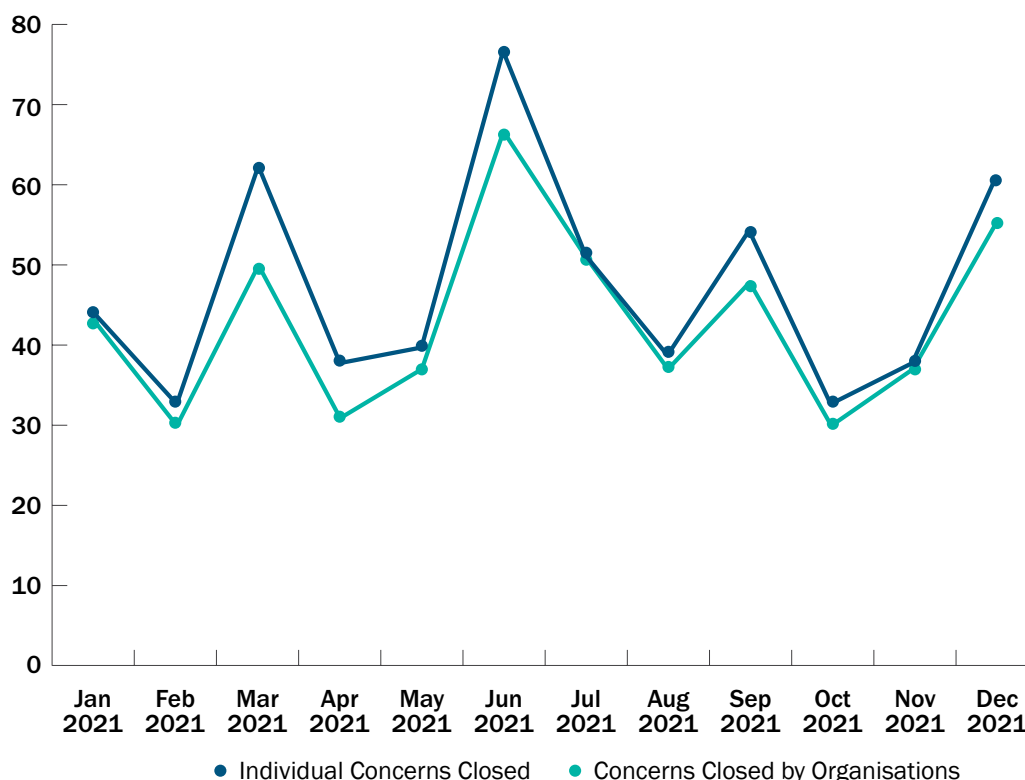
**Table 3: Concerns raised from 16 October 2014 to 31 December 2021**





The average number of concerns raised per month during 2021 was 47, with the highest number of individual concerns raised in any one month being 76 concerns in June 2021. The chart below sets out the number of concerns raised each month in 2021.

**Table 4: The number of concerns raised each month in 2021**



## 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 2021, approximately 86% 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 37% of all concerns received. This reflects an increased awareness of the importance of governance in the operation of charities both by charity stakeholders and the public, and the increased awareness of the standards set out in the Charities Governance Code.

**Table 5: Breakdown and comparison of concerns raised in 2021 – Category of issue raised**

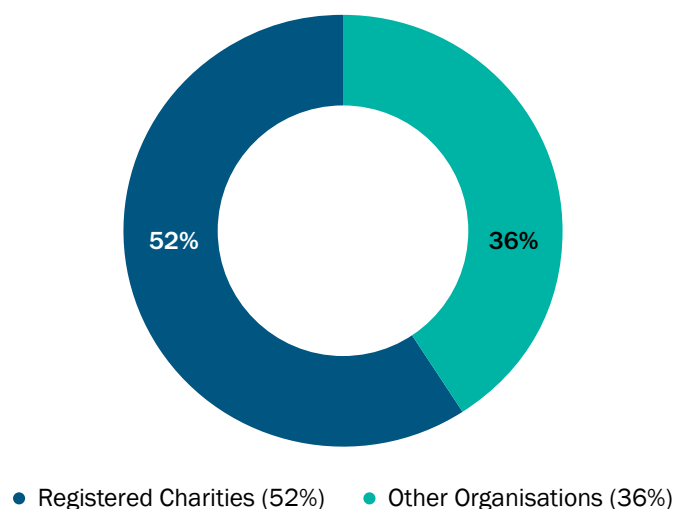
Category	No. of Concerns 2020	% 2020	No. of Concerns 2021	% 2021	2020 - 2021 % Comparison
Governance Issues	103	22%	209	37%	+15%
Legitimacy of Charity	177	38%	196	35%	-3%
Financial Control and Transparency	121	26%	107	19%	-7%
Misdirected Concerns - issues outside Charities Regulator's remit	18	4%	28	5%	+2%
Harm to Beneficiaries	21	5%	14	2%	-2%
Private Benefit	20	4%	13	2%	+1%
Inappropriate Political Campaigning	6	1%	1	0%	-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 1 below shows that whilst the majority of concerns raised were in respect of registered charitable organisations, a significant portion of concerns related to organisations that are not registered charities.

Of the 568 individual concerns that were raised in 2021, 383 (67%) related to registered charities and 185 (33%) related to other organisations. This is very similar to the figures for 2020 when 64% of concerns raised related to registered charities and 36% of concerns related to other organisations.

**Chart 1:**  
**Individual Concerns Raised in 2021 - Registered Charities/Other Organisations**



The types of concerns raised about organisations that are not registered charities in Chart 1 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 e.g. 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 & Enforcement Unit entails ensuring that such unregistered entities are brought into compliance with the 2009 Act. This may entail 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 Charity 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 team in terms

of following up with the concerne (assuming 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 2020 and 2021, the majority of people who raised concerns indicated that they had no relationship with the charity that was the subject of their concern.

A further breakdown is set out in table 6 below.

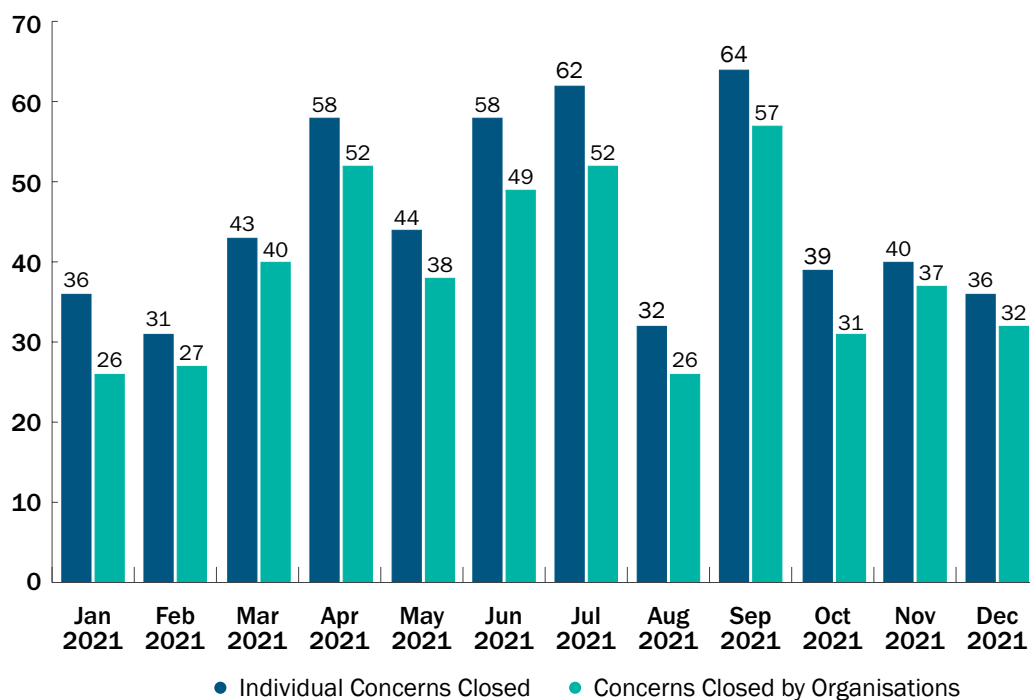
**Table 6: Breakdown of concerns raised in 2021 – Relationship of concerne with Organisation**

Relationship with Organisation	Number 2020	% 2020	Number 2021	% 2021
None	180	39%	189	33%
Internal CRA Staff	55	12%	127	22%
Not Specified	72	15%	70	12%
Employee/Former Employee	31	7%	45	8%
Other	33	7%	40	7%
Director/Trustee, or Former Director/Trustee	26	6%	27	5%
Donor/Supporter	16	2%	25	4%
Volunteer/Former Volunteer	17	4%	18	3%
Beneficiary/Service User	18	4%	17	3%
Member	18	4%	10	2%
<b>Total</b>	<b>466</b>	<b>100%</b>	<b>568</b>	<b>100%</b>

## 8.6 Concerns closed

During 2021, a total of 543 individual concerns were closed. This figure represents an increase of 6% on the overall number of individual concerns that were closed in 2020, which was 510.

**Table 7: Concerns closed in 2021**



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 8: Breakdown of reasons concerns were closed in 2021**

Reason for Closing Concern	No. 2021	% 2021
Case cannot be progressed – see below	100	18%
No breach of Act or best practice apparent following assessment	126	23%
Case manager satisfied based on assurances provided by entity	146	27%
Issues are outside the Charities Regulator's remit	41	8%
Unregistered organisation is engaging with registration process	26	5%
Issues already addressed/being addressed by entity	22	4%
Entity complied with actions requested by case manager	54	10%
Entity now in compliance with the Charities Act 2009	8	1%
Relevant advice/guidance issued to entity	20	4%
<b>Total</b>	<b>543</b>	

The main reasons why cases cannot be progressed are that the concerne 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, available from our website was issued in March 2021 to address this issue.

As at 31 December 2021, the number of open concerns stood at 340 in respect of 227 organisations, up from 315 open concerns in respect of 222 organisations as at 31 December 2020. This reflects the increased activity in charities as the Covid restrictions were lifted during the year.

**Table 10: Number of open concerns as at 31<sup>st</sup> December**

Open Concerns		
Period	Individual	By organisation
As at 31 December 2020	315	222
As at 31 December 2021	340	227
Increase/(Decrease)	+25	+5
Change %	+8%	+2%

## 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 2021.

Charity trustees are expected to attend at such meetings as they are responsible for all actions and decisions taken by a charity. Where a charity has paid staff including a senior manager or managers, those staff members may in some cases be permitted to attend with charity trustees from the charity's Board. 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 2021, the Unit dealt with 241 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 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 2021, it is particularly important that charity trustees and all those working or volunteering with registered charities are aware of the following:

- Any correspondence from the Charities Regulator to a registered charity requesting a response from the charity should be brought to the attention of the charity’s Board or committee and should be responded to within the timeline specified in the communication;
- Charity trustees should ensure that the evidence required to demonstrate that their charity has implemented the Charities Governance Code, whether in whole or in part, is recorded in their Compliance Record Form which should be retained by the charity. The Compliance Record Form may be requested by the Charities Regulator as part of the checks it carries out to ensure that charities are implementing the standards set out in the Charities Governance Code.

Failure by a registered charity to respond in a timely manner to formal correspondence from the Charities Regulator or failure to provide appropriate evidence to support a written statement or declaration submitted to the Charities Regulator is a serious matter and may lead to further regulatory scrutiny and action.

## 9.2 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.

Registration 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](#)

[Online Concern Form](#)

[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](#)





**An Rialálaí  
Carthanas**

**Charities  
Regulator**

Document Reference: Compliance Report 2021 - Rev 000

Charities Regulator  
3 George's Dock  
IFSC Dublin 1  
D01 X5X0

Telephone: 01 633 1500

**[www.charitiesregulator.ie](http://www.charitiesregulator.ie)**

© Charities Regulator 2022