



An Rialálaí
Carthanas

Charities
Regulator

Annual Report 2023



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About Us

About the Charities Regulator

The Charities Regulator is the independent statutory body responsible for registering and regulating charities operating in Ireland, and operates under the aegis of the Department of Rural and Community Development. Our key functions include maintaining a public Register of Charities and ensuring compliance with the Charities Acts.

We also deal with concerns about charities and under Part 4 of the Charities Act 2009 the Charities Regulator has the power to appoint inspectors to investigate the affairs of any charity.

Additionally, we provide services to certain charities, including authorising the appointment of new charity trustees and the disposition of charity property where a charity does not have the power to do so itself.

Vision

A vibrant trusted charity sector that is valued for the public benefit it provides.



Mission

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.



Values and behaviours



Independence: We take decisions independently and in the public interest.



Respect: We are respectful in all our interactions. We communicate with and listen to our stakeholders. We adopt a collaborative approach whenever possible. We are consistently professional and aspire to deliver excellent results.



Accountability: Our decision-making is evidence based. We make relevant information available on our operations and the sector. We stand over our actions and decisions and take responsibility for them.



Fairness: We operate fairly, impartially and with integrity. We apply our procedures consistently and give reasons for our actions and decisions.



Proportionality: We recognise the diversity of the organisations that we regulate. We regulate in a proportionate way and target the resources available to us at areas of greatest impact and risk to achieve maximum impact.

2023 - at a Glance

11,516
charities were on the
Register of Charities



130 new charities
were registered

120 charities
were deregistered

6,293 forms processed

1,064 charities classified



6 webinars held with
over 1,700 attendees



12 publications
including guidance,
research and reports

160,222 visitors to the
Charities Regulator's website
- up 30% year on year



248,858 views of
charity records on the
Register, up 87% on 2022

Customer
service centre
handled

13,869
engagements



7th Charity
Trustees' Week



Over **1,200**
people attended
13 free events



In 2023, the Charities Regulator
employed **44** staff across 8 units



68
FOI requests
responded to

58% of annual
reports filed on time,
78% by the end of 2023



632 concerns raised
654 concerns closed



1 statutory
investigation opened,
4 ongoing or paused



A Year in Review

JAN



The Charities Regulator publishes key guidance on public benefit.

FEB

A new [webpage for the Charity Services](#) unit goes live. The Charities Regulator launches a new registration application form. The Director of Compliance and Enforcement speaks at an international terrorist financing conference in Dublin.

MAR

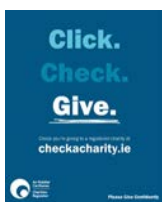
The Charities Regulator publishes new guidance and hosts a webinar explaining the key steps to registering as a charity. Two reports are also published: the Charities Governance Code Review 2022, and the Charities Regulator Annual Report Comparison.



APR

A new webpage with information and guidance on registering a charity goes live. The Charities Regulator updates its Social Media Policy.

MAY



The Charities Regulator's stakeholder forum holds its first meeting. The [findings](#) from the second survey of Irish attitudes towards the charity sector carried out by Amárach are published.

The Charities Regulator launches a new campaign Click, Check, Give to promote informed giving with people encouraged to check the Register of Charities at [Checkacharity.ie](#) before donating.

JUN

The Charities Regulator publishes the [findings](#) from the second survey of Ireland's charity sector, which was carried out by Amárach. It presents the results at a special webinar. It also hosts a webinar for schools on filing their annual report with the Charities Regulator.

JUL

The Charities Regulator publishes its 2022 Annual Report and its first report on charitable bequests.

A Memorandum of Understanding (MoU) is signed with the HSE.



AUG

The Charities Regulator publishes an update on registrations for the first six months of 2023.

SEP



The Charities Regulator publishes reports on the social and economic impact of charities, and the charity sector's implementation of the Charities Governance Code. A webinar on preparing a charity's annual report form is held. Memorandum of Understanding (MoU) is signed with the Approved Housing Bodies Regulatory Authority (AHBRA).

OCT

The Charities Regulator commences a statutory investigation into a charity.

NOV

The seventh annual Charity Trustees' Week takes place, with two events hosted by the Charities Regulator. An overview of Ireland's smaller charities is published, and the Charities Regulator hosts the second meeting of the stakeholder forum.



DEC

The Charities Regulator publishes research regarding the public's intentions to donate to charities at Christmas.



Chair's Statement

On behalf of my board colleagues, I am honoured to present our annual report for 2023.

A critical challenge for any regulator is to work in a way that is proportionate, fair and effective. The Charities Regulator is no exception. To achieve this we need an appropriate statutory framework, effective organisational systems, and a dialogue with our wider environment which promotes learning and deepens understanding.

Clearly our remit is grounded in legislation – in particular the Charities Act 2009. Over the years since our establishment we have gained extensive experience in working with the charity sector. We identified a number of areas where statutory changes would help us carry out our work more effectively and transparently. In this context, the publication of the Charities (Amendment) Bill in 2023 is a timely and welcome development. Many of the amendments proposed will further support a proportionate approach to regulation, promote fairness by extending a common regulatory framework to all charities (regardless of their legal form) and provide an improved range of intermediate options in relation to enforcement as an alternative to prosecution.

Our Statement of Strategy 2022-2024 committed us to organisational efficiency and enhanced services. As reflected elsewhere

in this report substantial progress has been undertaken over the course of 2023 to deliver on this ambitious strategy. We remain deeply conscious of the importance of the provision of our services in a timely and efficient way to support a vibrant, trusted charity sector.

External engagement is also a key pillar of our current Strategy. This can range from deepening public awareness and knowledge of the sector, to securing feedback from registered charities and others on how we are doing, to promoting compliance. Over the course of the year we published the findings of our second survey of the public's attitudes towards Ireland's charity sector, and also a survey of the charity sector itself, which assesses the views and experiences of registered charities in relation to their operations and engagement with the Charities Regulator.

Open, direct dialogue is also critical so that we actively learn from the witness and experience of others. A stakeholders' forum was created in 2023 as a channel of direct communication with charity trustees. This aims to ensure that the views and feedback of volunteers from across the sector are considered when we are developing policies, guidance and regulatory materials. We are committed to sustaining and deepening such dialogue for the future. In addition, we met with the main representative organisations on a number of occasions in 2023.

To conclude, I would like to thank the management and staff of the Charities Regulator for their unstinting commitment throughout the year. In particular I would like to acknowledge the tremendous contribution of the former Chief Executive, Helen Martin. The Charities Regulator and charity regulation generally have benefitted immensely from her regulatory knowledge and experience, her exceptional organisational and governance skills and her exemplary leadership.

I also want to thank our Board (past and present members) and our Board sub-committees including external members. I wish to acknowledge especially the great work of my predecessor, Patrick Hopkins, and thank him for his commitment and contribution to the Charities Regulator since he was appointed as Chair in 2015, having joined the Board in 2014.

My thanks also to the Minister for Social Protection, Rural and Community Development, Heather Humphries TD; Minister of State Joe O'Brien TD, the staff of their Department and all our stakeholders for your continued support.

A handwritten signature in dark ink, reading "Gerry Kearney". The signature is fluid and cursive, with the first name "Gerry" and the last name "Kearney" clearly distinguishable.

Gerry Kearney
Chair



Interim Chief Executive's Statement

This Annual Report outlines the activities of the Charities Regulator during 2023, providing key insights into our work as the independent statutory agency charged with registering and regulating Ireland's charities. While I am presenting this report, I wish to acknowledge that it outlines the activities of a year under the leadership of former Chief Executive Helen Martin.

During 2023, we undertook a substantial programme of work encompassing all areas of our remit. One of our key functions is to increase public trust and confidence in the management and administration of Ireland's over 11,500 charities. Public trust underpins the charity sector. Our report on the social and economic impact of charities, published during 2023, makes it clear how important that trust is. It reveals that volunteers contributed an estimated €1 billion worth of their time to Irish charities in 2022, in addition to their donations of money or goods.

That report was one of a number published during the year. We are committed to providing more data, information and insights on the charity sector to inform the sector itself, and also to increase awareness and understanding of the diversity and significance of the sector to the fabric of Irish society, as well as its economic importance including as an employer of almost one in eight workers in the state.

The link between public trust and the accountability and transparency of charities is well documented. Therefore, improving charities' compliance with their legal obligation to file an annual report to the Charities Regulator was a key priority during 2023. This is about the requirement for charities to be transparent and accountable to the public on whom they rely for support, as the information from these reports is published on the Register of Charities. It is also about fairness to the charities that file their annual reports on time every year, especially smaller charities who face considerable competition for much needed donations.

We had signalled our intention to take steps to improve compliance to the sector, and in autumn 2023 we began a targeted compliance programme, contacting over 1,700 charities that were late or had not filed at least one annual report. We also initiated prosecutions during the year against eight charities that had

failed to file at least one annual report with the Charities Regulator. These charities are companies that had made their annual returns to the Company Registration Office during the same period.

This compliance programme will continue during 2024 as other charities that remain non-compliant following targeted engagement are considered for enforcement action, which may include prosecution of the charity, of the individual charity trustees, and/or removal of the charity from the Register of Charities. In addition, our Compliance and Enforcement unit closed over 650 concerns, and opened one statutory investigation.

Ensuring charities have the guidance and materials available for them to be well-governed is another strategic priority. In 2023, our initiatives in this area included webinars, new guidance as well as creating a stakeholder forum as a direct channel of communication with charity trustees to ensure we hear the views and feedback of volunteers from across the sector, who are responsible for overseeing the operations of charities. This feedback is taken into account when we are developing policies, guidance and regulatory materials.

While the stakeholder forum is being operated on a pilot basis initially, we see this as a long-term initiative. I would like to acknowledge the commitment of the current members of the forum, and thank them for their valuable contributions and insights which are already helping to inform our work.


During the year, our Charity Services unit continued to support charities and their advisors by processing applications under the older Charities Acts. We also enhanced the guidance and information available on our website regarding our statutory functions and the process for applying for discretionary statutory charity services.

Our work on increasing public trust included a new information campaign to promote and support informed giving to charities by encouraging people to check the Register of Charities before donating. The Search the Register webpage was the most popular section of our website in 2023, with a 33% increase in visits year on year, while the overall number of visits to our website increased by 30%.

A key objective for the Charities Regulator in its current strategy is to establish a strong and stable organisational structure through the direct recruitment of skilled and experienced staff across the organisation. This was substantially completed in 2022, and the benefits to the organisation in terms of staff development and retention were evident during 2023 and over time I am confident will be felt by the sector and the wider public.

I would like to take this opportunity to thank the Board of the Charities Regulator for their guidance and support during 2023, and acknowledge, in particular, the contribution of our former chair, Patrick Hopkins. I would also like to thank the Minister for Rural and Community Development and her staff, the Minister of State with responsibility for Community Development and Charities and his staff, and all of our stakeholders for their ongoing support.

Finally, on behalf of everyone associated with the Charities Regulator, I must also acknowledge the significant contribution of our former Chief Executive, Helen Martin, and her professional and skilful leadership of the organisation over the past five years.



Madeleine Delaney
Interim Chief Executive



Charitable purpose: any other purpose that is of benefit to the community, including to promote health, including preventing or relieving sickness, disease or human suffering.
s3 Charities Act 2009

An Overview of Ireland's Charity Sector

One of the core functions of the Charities Regulator is to maintain the public Register of Charities (the Register), which can be searched or downloaded on our [website](#). It contains essential information on every registered charity in Ireland such as:

- A charity's charitable purpose and objectives
- Its trustees (also known as board or committee members) – the volunteers who are responsible for overseeing the operations of a charity
- Annual reports filed
- Financial information
- Number of staff employed

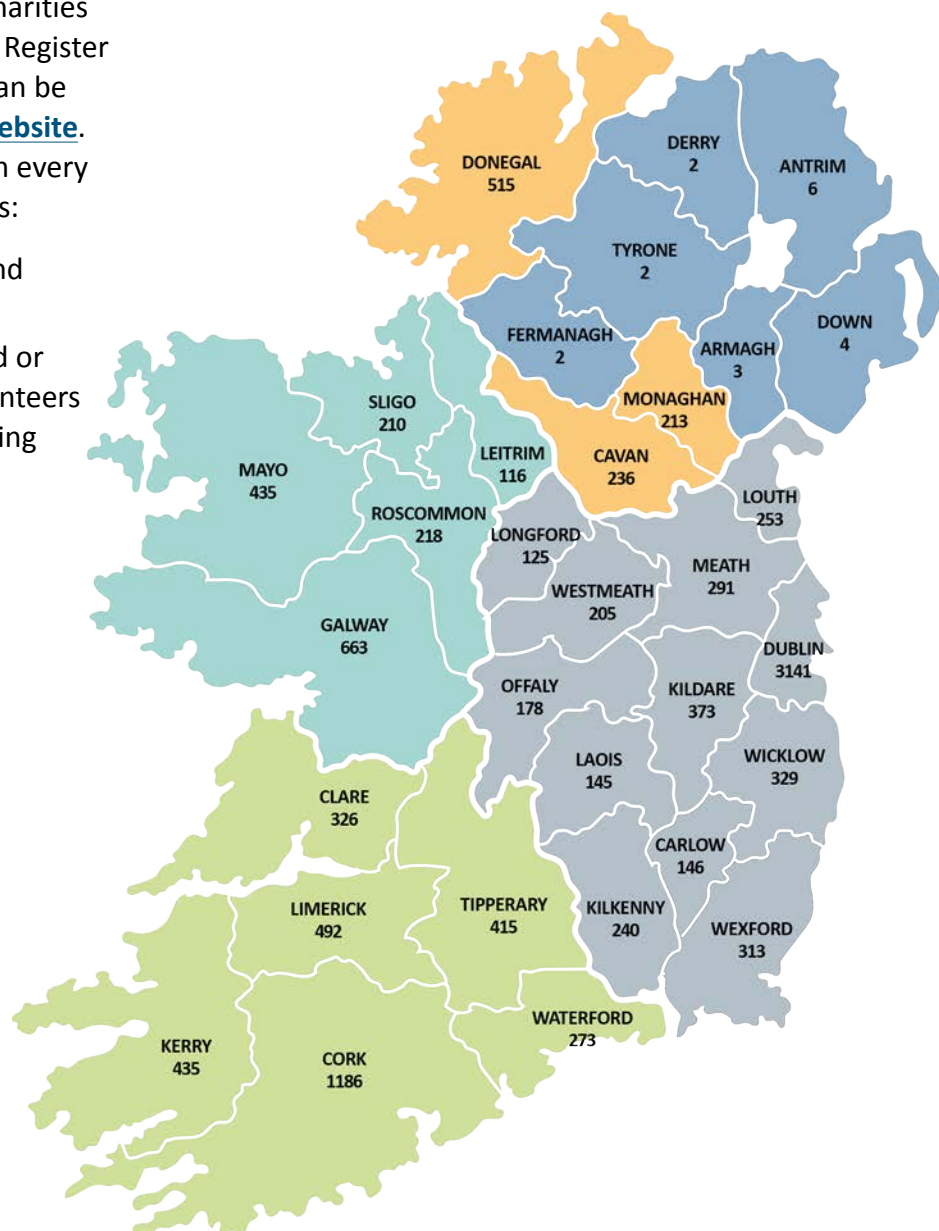


Figure 1: Map of Ireland showing the number of charities by county. A further 25 charities on the Register have head offices in Great Britain.

Charities by charitable purpose

A charity must be set up for one or more charitable purposes – this is what they have been set up to achieve. Section 3 of the [Charities Act 2009](#) (the Act) sets out the specific charitable purposes that are permitted.

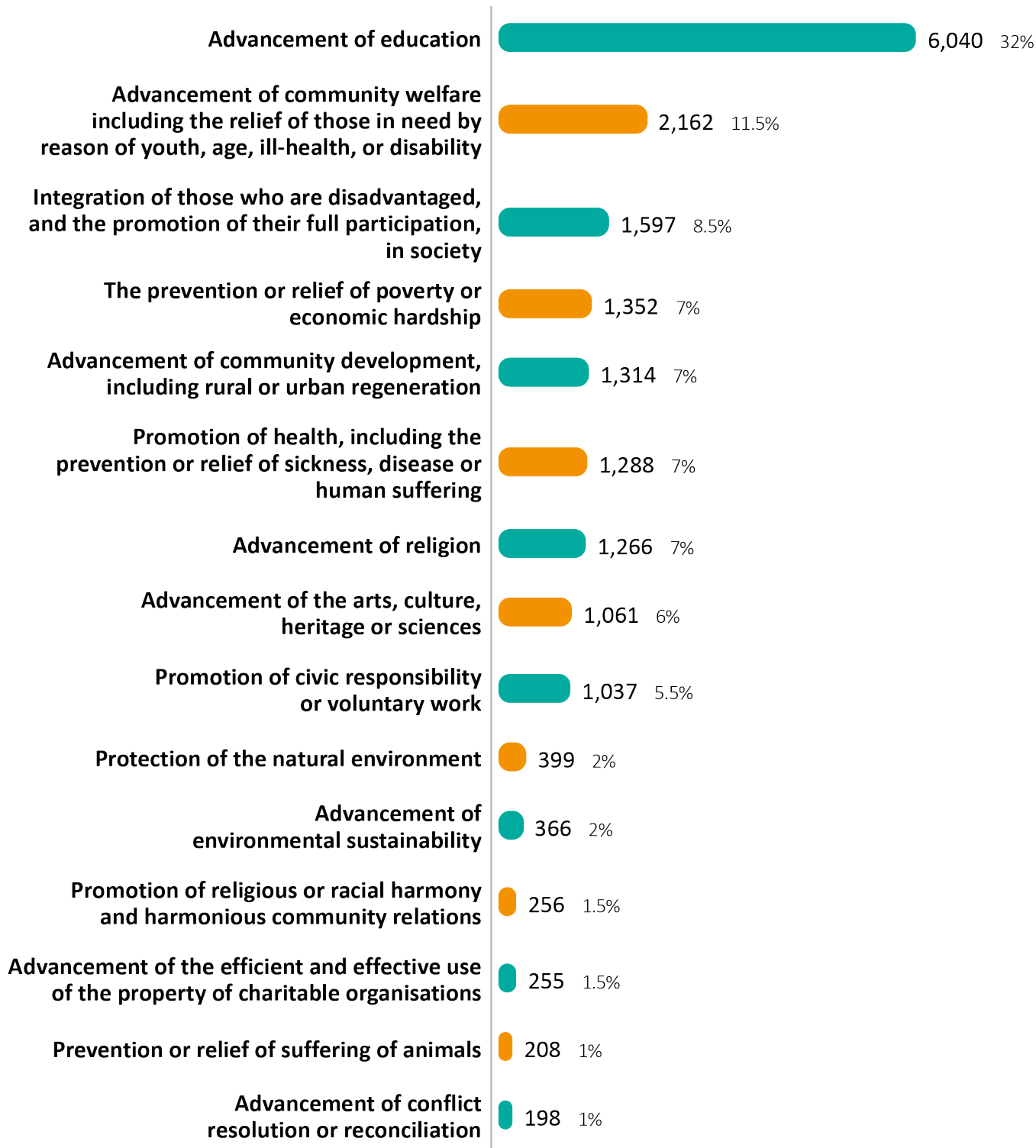


Figure 2: Charities by charitable purpose in Ireland. Charities can have more than one charitable purpose. Figures have been rounded to the nearest .5%

Charities by legal form

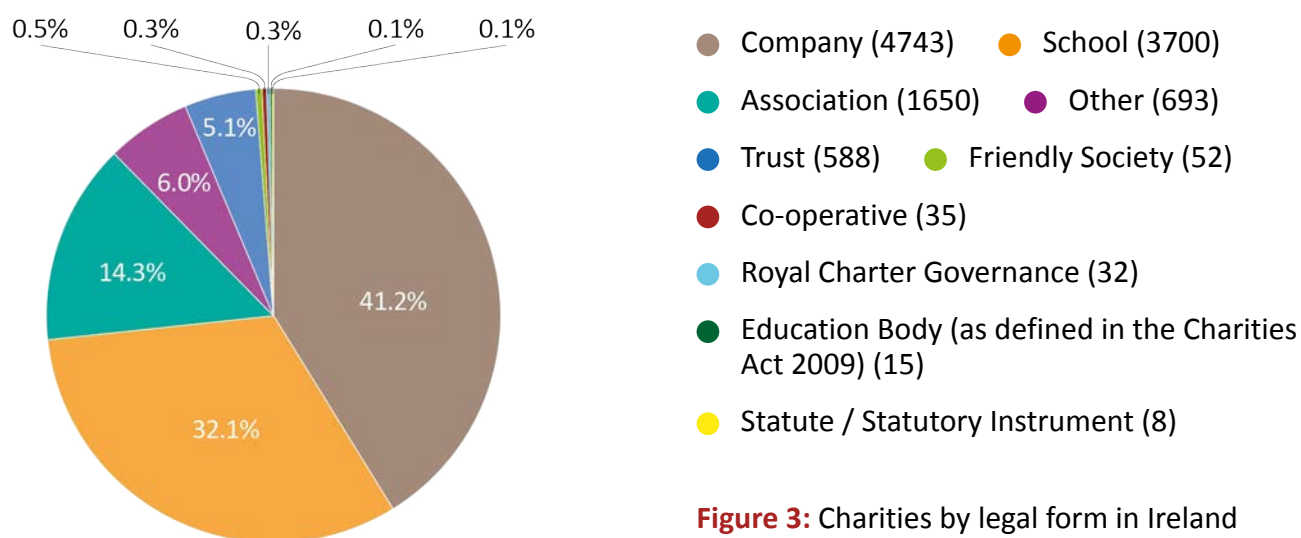


Figure 3: Charities by legal form in Ireland

Financial income

Financial Income	Nº Charities	%
€0	257	4%
€1 - €9,999	688	12%
€10,000 - €99,999	1729	29.5%
€100,000 - €249,999	889	15%
€250,000 - €499,999	706	12%
€500,000 - €999,999	624	11%
€1,000,000 - €5,000,000	670	11%
> €5,000,000	321	5.5%
Total	5884	

Table 1: Excludes schools; based on annual reports submitted to the Charities Regulator relating to 2022. Figures have been rounded up to the nearest 0.5%

Volunteers bands within charities

Nº Volunteers	Nº Charities	%
NONE	1379	23.5%
1-9	2179	37%
10-19	955	16%
20-49	771	13%
50-249	459	8%
250-499	73	1%
500-999	26	0.5%
1000-4999	33	0.5%
5000+	9	0.5%
Total	5884	

Our report on the [Social and Economic Impact of Registered Charities in Ireland](#), published in 2023, estimated the value of volunteer hours contributed to the sector at €1 billion based on the minimum wage.

Table 2: Excludes schools; based on annual reports submitted to the Charities Regulator relating to 2022. Figures have been rounded to the nearest 0.5%

Employee bands within charities

Nº Employees	Nº Charities	%
NONE	3046	52%
1-9	1899	32%
10-19	363	6%
20-49	311	5%
50-249	176	3%
250-499	31	0.5%
500-999	20	0.5%
1000-4999	37	1%
5000+	1	0.0%
Total	5884	

Table 3: Excludes schools; based on annual reports submitted to the Charities Regulator relating to 2022. Figures have been rounded to the nearest 0.5%



Charitable purpose: any other purpose that is of benefit to the community, including to protect the natural environment.

s3 Charities Act 2009

Delivering on our Strategic Goals

The Charities Regulator's [Third Statement of Strategy 2022 – 2024](#) comprises four strategic objectives for the organisation in executing its regulatory remit:

1. Strengthen public trust and confidence in charities
2. Provide proportionate risk-based regulation and protection
3. Promote compliance and enhance engagement

4. Enhance operational efficiency and service delivery

Delivering on these priorities involves an ambitious work programme for the organisation with significant outputs required to achieve the stated metrics, focusing on proportionate regulation and greater communication with charities and the public.

Strategic Objective 1

Public trust and confidence in registered charities is strengthened.

Achievements in 2023

- We published the results of two important surveys in 2023:
 - The second biennial survey of public attitudes to the charity sector
 - The second biennial survey of the charity sector

Both surveys, which take place every two years, were key actions under our current statement of strategy.

- We launched a new information campaign Click, Check, Give to promote informed giving. The campaign encourages the public to check the Register to ensure they are giving to a registered charity. A new easy-to-remember URL was created, [Checkacharity.ie](https://checkacharity.ie), which redirects

visitors to the public Register. The information campaign comprised a week of nationwide radio advertising in May and again in November, supported by activity across our digital channels.

- We published three research reports during the year to enhance the public's understanding of the charity sector and the role it plays in Irish society:
 - The Social and Economic Impact of Registered Charities in Ireland
 - An overview of Ireland's smaller charities
 - Results of a survey regarding the public's intentions to donate at Christmas
- 248,858 views of charity records on the Register, up 87% on 2022.

Strategic Objective 2

Regulatory oversight and supervision by the Charities Regulator is effective and proportionate.

Achievements in 2023

- We initiated a targeted compliance programme to increase levels of compliance with annual reporting. Over 1,700 compliance and enforcement letters were issued to charities that had either never filed or were late in complying with their legal obligation to submit an annual report within ten months of their financial year-end.
- Over 1,000 charities completed their classification for the Register.
- The number of charities confirming they have fully implemented the Charities Governance Code increased by 14%.
- We engaged with a sample of charities that had not or only partially implemented the Charities Governance Code to better understand why and identify any substantive issues charities are encountering.
- Memoranda of Understanding with the Approved Housing Body Regulatory Authority and the Health Service Executive were signed, while an updated MoU with the Revenue Commissioners was signed.

Strategic Objective 3

Registered charities have available to them the guidance and materials necessary for them to be well governed.

Achievements in 2023

- We published two guidance documents:
 - What is Public Benefit?
 - Key steps to registering a charity
- The accessibility of our website improved when we implemented the recommendations from an independent assessment that we commissioned.
- We held six webinars with over 1,700 attendees, including two events during Charity Trustees' Week. We also hosted an information session for members of the Oireachtas.
- The Charities Regulator established a [stakeholder forum](#) in 2023 which met twice during the year.
- We published three reports:
 - Charities Governance Code Review 2022
 - Compliance Report 2022
 - Charities' Annual Report Comparison 2019-2021

Strategic Objective 4

The Charities Regulator operates efficiently and delivers enhanced services.

Achievements in 2023

- The Charities Regulator appointed its first Head of Human Resources, a further step towards completing our corporate independence project.
- The annual employee engagement and satisfaction survey was completed with the findings reported to the Executive Team, the Board and staff.
- Staff levels in December 2023 were at 94% of current roles.
- The Charities Regulator began a public procurement process for the digital platform which runs the Register of Charities and related services.
- New application form and registration guidelines introduced to improve the process.
- Dedicated Charity Services webpage developed and launched to provide applicant charities and their advisers with information and guidance on applications to the Charities Regulator.
- Dedicated webinars held and guidance developed for schools to assist them in making their annual report to the Charities Regulator.
- Significant increase in the number of searches of the Register of Charities.
- We responded to over 13,000 queries and requests for information.
- 5,365 charities declare that they fully implement the Charities Governance Code – an increase of 14% on 2022.



Charitable purpose: advance education.
s3 Charities Act 2009

Registration of Charities

In Ireland, all charities, regardless of size, legal structure or income, must register with the Charities Regulator. At the end of 2023, there were 11,516 charities registered in Ireland, ranging from small, local, volunteer-only charities to large, national or international organisations with thousands of employees.

Being registered brings several benefits:

- An organisation can call itself a charity
- A charity gets a Registered Charity Number (RCN), which it can use, for example, on its website, printed materials, letterhead and advertisements, assuring the public and donors that the organisation is regulated.
- There is a record of the organisation on the public Register, providing important information about its finances and activities for donors, funders, and the general public.
- Charities can apply to access tax exemptions, beneficial schemes, tax rebates, and specific funding and grants.

The registration process

Becoming a charity is a major step for an organisation. Being a registered charity has many benefits but it also involves ongoing legal responsibilities. Registration is a robust, legal process. Each application goes through a thorough assessment to ensure that the applicant meets the specific legal requirements to be a charity that are set out in the Charities Act 2009. This is known as the Charity Test. A charity is only one type of not-for-profit organisation. Further information on the Charity Test can be found in our guidance [What is a Charity](#), which is available on our website.

The Charity Test



Not an
excluded
body



Charitable
purpose only



All activities
promote
charitable
purpose



Public
benefit



Operates
in Ireland



Charity

Stages of the registration process

1

Document check

Firstly, the application is checked to ensure it is complete. This means that all sections of the form have been completed and the organisation applying for registration (the applicant) has provided all required documents. Where basic information and/or documents are missing, we will return the application to the applicant.

2

Assessment

Secondly, the application is assessed to determine whether the applicant meets the legal requirements for registration as a charity. This is what we call the Charity Test.

3

Decision making

Thirdly, a decision is made on whether to approve or refuse the application based on the information provided and the legal requirements outlined in the Act.

Applications for registration can involve prolonged engagement between the Charities Regulator and the applicant to ensure the application is complete and a fair and robust decision is made. In 2023, applications were returned to applicants an average of five times before they could be progressed to the decision making stage. Under the Charities Act, the Charities Regulator cannot reject an application for the reason that it is not complete. It must make a substantive decision. An amendment to the 2009 Act is



130 charities were registered in 2023

proposed within [the Charities \(Amendment\) Bill 2023](#) which will enable the Charities Regulator to consider applications to be withdrawn where the applicant does not provide the information required within a specific time period.

Updated guidance for applicants for registration

In 2023, the Charities Regulator published new registration guidelines and a new dedicated webpage to provide enhanced support and guidance to organisations wishing to apply to be registered as a charity. The guidance covers:

- The key areas that must be considered, developed or established by an organisation prior to submitting an application, including a handy checklist to help applicants make sure they have all the information and documentation required to begin the application process.
- Why certain types of organisations are excluded from being registered under the Act and other reasons why an organisation may not be registered as a charity.

We provided a new application form for organisations to complete when applying for charitable status. The new form provides links to guidance and explanations of what is required for registration as a charity.

Additionally, we published updated [guidance](#) explaining public benefit, one of the three main requirements that an organisation must meet to be registered. Public benefit is what makes charities different from other not-for-profit organisations.

Deregistration

In 2023 charities were deregistered for one of the following reasons:

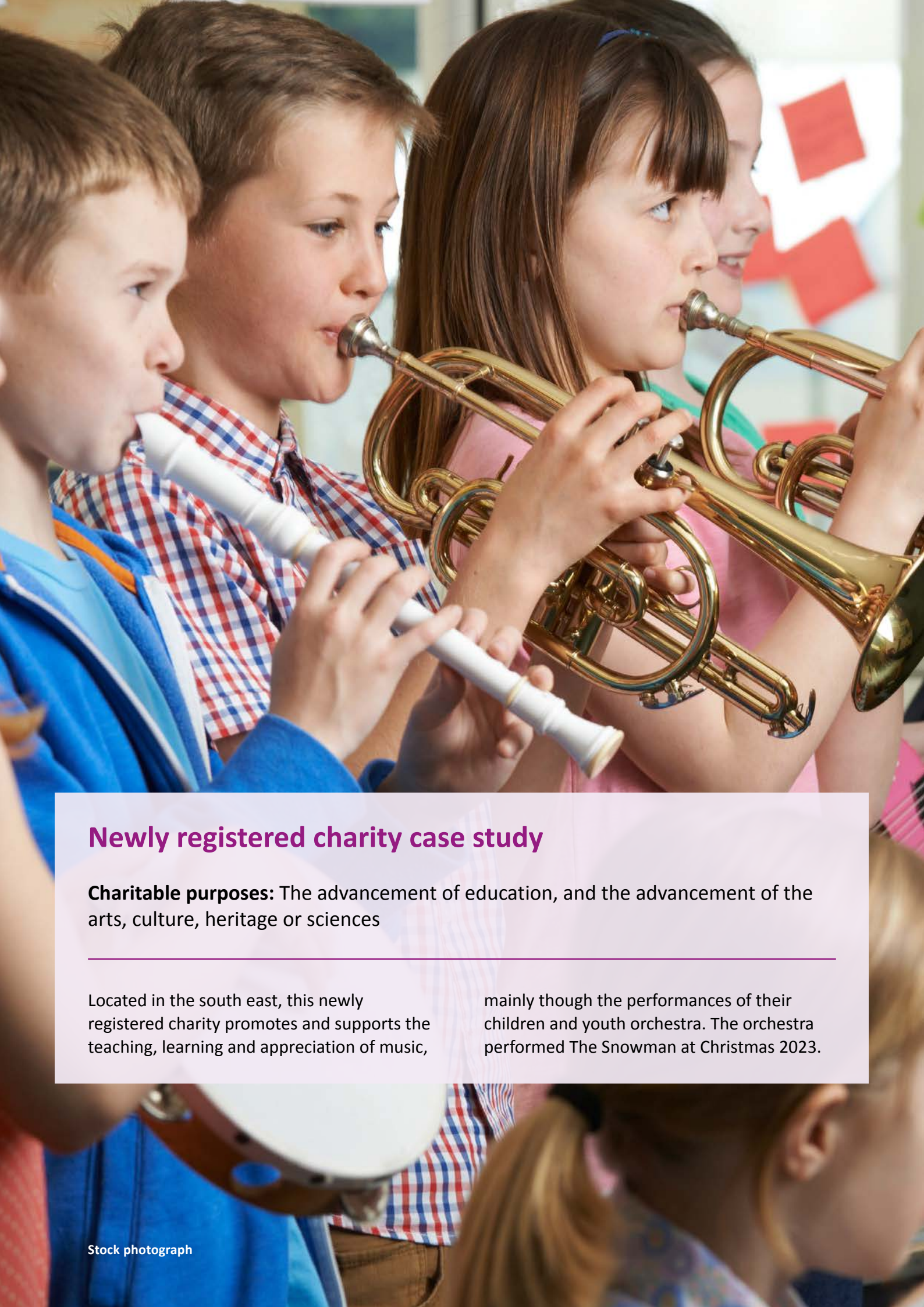
1. Charities deemed registered on the 16 October 2014 – Section 40

When the Charities Regulator was established on 16 October 2014, over 8,000 organisations held a valid charitable tax exemption (CHY number) that was granted to them by the Revenue Commissioners. In line with section 40 of the Charities Act 2009, these organisations were automatically deemed registered charities on the establishment of the Charities Regulator. These organisations are referred to as section 40 charities.

Section 40 charities remain on the Register as long as Revenue considers they are entitled to hold their CHY number. If Revenue removes the CHY number entitlement of a charity, then it must be removed from the Register. In 2023, 96 of the charities removed were section 40 charities.



120 charities were deregistered in 2023



Newly registered charity case study

Charitable purposes: The advancement of education, and the advancement of the arts, culture, heritage or sciences

Located in the south east, this newly registered charity promotes and supports the teaching, learning and appreciation of music,

mainly through the performances of their children and youth orchestra. The orchestra performed The Snowman at Christmas 2023.

2. Charities registered after 16 October 2014 – Section 39

All charities registered after 16 October 2014 had to apply to the Charities Regulator in accordance with section 39 of the Act. If a charity was registered after 16 October 2014 and intends to wind up its operations, it must inform the Charities Regulator. We then work with the organisation to make sure they wind up their activities in keeping with their governing documents and charity law and that they deal appropriately with the charity's assets including transferring them to another charity with a similar charitable purpose.

In 2023, we deregistered 24 charities that had informed us of their intention to wind-up.

Maintaining the Register

A key function of the Charities Regulator is to maintain the Register. In 2023, the registration unit processed 6,293 forms from charities (not including annual report forms) to update their information on the Register.

By law charities must keep their details on the Register up to date. Most details are easy to update, such as contact details or when a charity trustee joins or leaves a board. In 2023, the details of over 5,000 charity trustees were updated on the Register.

Changing other details can be more complex and may require assessment and/or the permission of the Charities Regulator to ensure the proposed change is permitted by law, such as a proposal to change a charity's name or change its charitable purpose. If a charity wants to change its name, it is required by law to seek the consent of the Charities Regulator before doing so as there are restrictions on the name that an organisation can choose. These include:

- The name cannot be the same as, or too similar to, the name of another charity.
- The name cannot be likely to be misleading as to the purposes or activities of the charity.
- The name cannot give the impression that the charity is connected to the Government or a local authority with whom it has no connection.



5,039 calls
5,599 in 2022



8,830 email
enquiries dealt with
9,041 in 2022

Newly registered charity case study

Charitable purposes: The advancement of community welfare including the relief of those in need by reason of youth, age, ill-health, or disability and the promotion of health, including the prevention or relief of sickness, disease or human suffering

The Charities Regulator registered one Men's Shed and two Sister Sheds in 2023; all three are based in Dublin.

One of the Sister Sheds aims to improve the social and mental well-being of the women in its area of north Dublin. It also hopes

to combat loneliness and isolation among women within the community. It plans to do this by offering drama workshops, book clubs, walking groups, financial literacy workshops, and mental health awareness sessions.



Classification

In late 2022, the Charities Regulator launched a new standard for classifying charities in Ireland, to help people better understand what a charity does or find a charity they wish to support.

The Charity Regulator collects information from charities about what they do, their charitable purpose and how they do it, that is their activities, which is published in the charity's record on the Register. However, charities can only be grouped by their charitable purposes. These categories are broad, and a charity can have more than one. For example, the charitable purpose of 'other purpose that is of benefit to the community' is very broad. The public, funders or others interested in the sector would not get an accurate picture of what an individual charity does or of the breadth of activities undertaken by charities with this purpose.

Classification means more relevant and detailed information will be available to the public and other key stakeholders. It identifies or groups charities with similar activities, such as those working in mental health, operating internationally, or even running a community or resource centre together. This tells people so much more, making it easier to understand what a charity does or to find a charity they want to support.

During 2023, charities began to classify themselves, and their classification now appears as part of their record on the Register. Once all charities have been classified, it will be possible to search the Register by each classification (such as social and community services, health and care services), making it simpler for funders and donors to identify which charities they wish to support.

Classification will also allow for greater collaboration and knowledge sharing and help policymakers and researchers understand the sector better, supporting informed decision-making.

The Charities Regulator's [website](#) has more detailed information on charity classification and the simple steps it takes to classify a charity.

Did you know?

Many of the following types of organisations are charities:

- Community centres
- Family resource centres
- Hospitals
- Universities
- Schools



Newly registered charity case study

Charitable purpose: The integration of those who are disadvantaged, and the promotion of their full participation in society

Among the new additions to the Register in 2023 was a basketball club for children and young adults with intellectual disabilities in the west of Ireland. It promotes children's and young adults' participation in basketball to

support their personal development through an environment of sportsmanship, fairness, teamwork, inclusiveness, mutual respect, and social responsibility.



Charitable purpose: any other purpose that is of benefit to the community, including to promote civic responsibility or voluntary work.
s3 Charities Act 2009

Compliance and Enforcement

Strengthening public trust and confidence in charities is a key objective in the Charities Regulator's current three-year statement of strategy. Our research into public attitudes towards Ireland's charity sector continuously points to the clear and direct link between public trust in the sector and transparency and accountability within the sector.

Regulating the charity sector in the public interest means encouraging and supporting best practice in the governance and management of charities, monitoring their compliance with charity law, and taking appropriate action where non-compliance is found.

The Charities Regulator takes a proportionate approach to compliance and enforcement, engaging directly with charities to bring them into compliance voluntarily. In most cases, no further action is required. However, when charities fail to engage, or where the issues raised are of a serious nature, we carefully consider the powers available to us and take appropriate regulatory action. This is in the interest of fairness to the charities that comply with their regulatory obligations and run their charities well, and to support and promote public trust and confidence.

Annual reporting and compliance

All charities are required by law to submit an annual report on their finances and activities to the Charities Regulator within 10 months of the end of their financial year, under section 52 of the Act.

Some of the key information from an annual report that is published on the Register informs donors and the general public about:



58% of annual reports were submitted on time

78% submitted by the end of 2023

- The activities carried out by the charity to further its charitable purpose in the previous 12 months
- How the funds have been raised and spent by the charity
- Who has been helped by the charity

The report is an important way for charities to provide basic information to the public on their finances and activities for the previous year. Public use of the Register is increasing. Our latest research has shown that 33% of people in 2022 checked the Register before donating, compared to 19% in 2020.

To support charities in preparing their reports, we hosted webinars in 2023 for charity trustees and employees on submitting an annual report. We also improved the accessibility of information on our website, where guidance and support can be found.

However, despite it being a legal obligation, 42% of charities did not submit an annual report on time in 2023, a 1% increase on the previous 12 months. By the end of 2023, 78% of charities had submitted their annual report, an increase of 5% on 2022.

Targeted compliance project

Under the Charities Act 2009, failing to submit an annual report on time is an offence. In the interests of transparency and fairness to those charities that do file their annual reports on time, the Charities Regulator signalled in 2023 that it intended to adopt a stricter approach to enforcing compliance with this obligation.

As part of this stricter approach, in addition to standard reminders, we issued over 1,700 compliance and enforcement letters to charities that had not complied with their legal obligation to submit an annual report within ten months of their financial year-end.

Following receipt of these letters, a number of charities subsequently filed their outstanding annual reports and no further action is planned. However some charities have still failed to comply. The Charities Regulator has initiated prosecutions against eight charities. These organisations are all companies that made their required returns to the Company Registration Office during the same period. In addition, four charities were removed from the Register. Further enforcement action is being considered for charities which remain non-compliant. This may include prosecution of the charity, of the individual charity trustees, and/or removal of the charity from the Register.

Concerns

There was a slight decrease in the number of concerns raised during the year, down from 642 in 2022 to 632. There was an 18.5% increase in the number of concerns closed in 2023 compared to 2022.

	2023	2022	% +/-
Raised	632	642	-1.5%
Closed	654	543	+18.5%

Table 4: concerns raised and closed.

Most charities in Ireland work diligently to fulfil their charitable purpose while complying with charity law and best practice in governance and management. However, issues sometimes arise, which necessitates the involvement of the Charities Regulator.

Complaints and allegations of breaches of the Charities Act, which we term concerns, 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, or people associated with a charity; through media reports and through monitoring or other work carried out by the Charities Regulator.

	2023	2022
General queries received	293	182
Individual concerns raised	632	642
Individual concerns closed	654	543
Concerns received by organisation	555	574
Concerns closed by organisation	551	450

Table 5: concerns 2023

When a concern is raised, our primary focus, as outlined in our [Concerns Policy](#), is to determine whether there has been a breach of the Act, as these are matters that come under our remit.

These breaches can include:

- Situations where there is a risk of significant loss or damage to a charity, its assets, or beneficiaries
- A breach of duty by charity trustees
- Serious or sustained misconduct by those responsible for overseeing the management and administration of the charity
- Failure by a charity to meet the legal requirement of being a charity by having a charitable purpose only and providing public benefit
- Where a body may be representing itself as a charity in Ireland when it is not, in fact, a charity

	2023	2022
Governance issues	262	232
Legitimacy of charity	198	226
Financial control and transparency	50	106
Misdirected concerns - issues outside Charities Regulator's remit	16	43
Harm to beneficiaries	26	13
Private benefit	19	13
Inappropriate political campaigning	3	9
S39 deregistration	24	27
S40 deregistration	34	55

Table 6: concerns raised by category

Investigations

In 2023, the Charities Regulator opened a statutory investigation into the Peter McVerry Trust, bringing the total number of current investigations to five. Two of these investigations (Navan Mental Health Association and Bóthar) have been paused at the request of An Garda Síochána while they undertake criminal investigations. An investigation into Inner City Helping Homeless resumed during the year, having been paused in June 2022 pending the outcome of judicial review proceedings. The application for the judicial review was withdrawn in June 2023 at which time the investigation recommenced. The investigation into the Irish Society for Prevention of Cruelty to Animals was paused during the year due to related prosecutions.

Charities Governance Code

Good governance involves putting in place systems and processes to make sure that a charity achieves its charitable objectives with integrity and is managed in an effective, efficient, and transparent way. The Charities Governance Code explains the minimum standards charity trustees should meet to effectively manage and control their charity. It comprises:

- Six principles of charity governance, which all charities should apply
- The standards the Charities Regulator expects all charities to meet when putting the principles into action

The Code was developed in consultation with the charity sector particularly to support charity trustees involved with volunteer-only charities or charities with a small number of paid staff. It includes additional standards of best practice which the Charities Regulator expects larger charities or those with complex organisational or funding structures to meet.

Charities are currently asked to declare their level of compliance with the Charities Governance Code when submitting their annual report form. The record of those charities who confirm they are fully or partially compliant is visible on the Register. However, if a charity is not in a position to make this declaration, it can still file its annual report and amend its status at any time to reflect further progress it has made in implementing the Code.

	2023	2022
Declared full compliance	5365	4706
Declared partially compliant	671	746
Declared non-compliant	413	481
Prefer not to say	614	504
Total charities that submitted compliance declaration	7063	6437

Table 7: charity declarations of compliance with the Charities Governance Code 2023

While most charities have declared that they have implemented the Code fully, some have yet to do so. During 2023, we engaged with a sample of charities that had not or only partially implemented the Charities Governance Code to better understand why and identify any substantive issues charities were encountering.

Guidance and reports

In 2023, the Charities Regulator published two reports:

- The Charities Governance Code Review 2022
- Compliance Report 2022

We also hosted a hybrid event on good governance in practice, in association with Volunteer Ireland, as part of Charity Trustees' Week 2023. The event focused on increasing awareness of the importance of good governance to the smooth and effective running of charities. Speakers included Helen Martin, Chief Executive and Thomas Mulholland, Director of Compliance and Enforcement, Charities Regulator as well as two charity trustees who shared their experiences and learnings on ensuring good governance in their organisations.



Charitable purpose: any other purpose that is of benefit to the community, including to prevent or relieve the suffering of animals.

s3 Charities Act 2009

Charity Services and Legal Affairs

Charity Services

The Charity Services Unit (CSU) manages requests for the consent or direction of the Charities Regulator regarding practical matters which affect how certain charities deal with their assets, property, and internal governance or continue to provide services to their beneficiaries.

Under the Charities Acts 1961 and 1973, applications may be made to the Charities Regulator to authorise a proposed course of action. The Charities Regulator will generally only authorise matters where it is demonstrated that authorisation is required. It will consider all of the circumstances of the proposal and makes its decisions based on the limits of the legislation, what is of benefit to the charity, its beneficiaries and the public. Regulatory authorisation is usually only necessary where trustees were not given the power to carry out the action in their governing document, or a governing document did not exist when they acquired the property.

Regulatory authorisation may also be necessary where the founders of the charity or original donors gave the trustees limited powers or expressly restricted them from taking the proposed action without approval. It is more common for authorisation to be required in older charities that are structured as trusts, for example some religious or education charities that were established long ago.

The proposed actions could include:

- Selling, leasing or mortgaging charitable property
- Framing a cy-près scheme (changing the purpose for which charity property is held)

- Appointing new trustees to charity property
- Winding up their operations
- Merging with other charities
- Commencing legal proceedings
- Compromising claims involving charity assets or gifts left in a will to charity
- Entering other transactions relating to charity assets

These functions were previously vested in the Commissioners of Charitable Donations and Bequests for Ireland (CCDB), and were transferred to the Charities Regulator further to the Charities Act 2009, which also dissolved the CCDB.

The Charity Services Committee (CSC), a sub-committee of the Board of the Charities Regulator, reviews applications for the exercise of these discretionary statutory functions and it makes recommendations on them to the Board of the Charities Regulator, which makes the decisions. Applying to the Charities Regulator is an alternative to applying to the High Court.

In 2023, the CSC met nine times, considering 145 matters, a decrease of 31% on 2022 (211 matters). Sixty matters were sealed in 2023 compared to 98 in 2022.

Nineteen cy-près applications were considered by the CSC with seven sealed in

2023. These are an example of the complexity of applications that can come before the committee. A cy-près scheme changes the governing document of a charity or the terms of a charitable bequest if the terms of the original governing document or will have failed or are no longer effective. A cy-près application is considered by the CSC on at least three separate occasions because the

changes proposed usually have a significant impact on how the charity can use its property and because of the statutory requirement for:

- A public notice to be published on the proposed scheme, and
- Consideration of any subsequent objections or suggestions from the public before it can be recommended to the Board for a decision.

Matters considered but not sealed*

Type of Matter	Nº matters 2023	Nº matters 2022
Statutory statement of opinion or advice – s21 Charities Act 1961	6	18
Cy-près schemes – s29 and s47 Charities Act 1961	12	21
Alteration of schemes for educational endowments - s30 Charities Act 1961 –	3	0
Compromise of claims by or against charities - s22 Charities Act 1961	4	1
Alteration of schemes of incorporation of trustees - s2 Charities Act 1973	0	0
Litigation – s25 and s51 Charities Act 1961	2	4
Executive Matters	10	9
Appointment of new trustees to charity property where all trustees on title are deceased – s43 Charities Act 1961	20	24
Property disposal applications considered but not authorised – s34 Charities Act 1961	6	12
Approval of Fees/Grants	2	2
Power of Sale – s34 Charities Act 1961 (application made, but charity does not need authorisation)	1	8
Application re Common Investment Fund – s46 Charities Act 1961	5	0
Any other business	12	14
Subtotal	83	113

Table 8: matters considered but not sealed 2023 and 2022.

* When certain applications are approved by the Charities Regulator, a document is issued to the applicant under the seal of the Charities Regulator. This means that the document has been signed by two Board members and a mark of authentication (the seal) added to it. Documents relating to charity property are one type of document that must be sealed when approved. Documents that do not require the seal of the Charities Regulator are reported as “unsealed”. If an application type that requires the seal of the Charities Regulator is reported in the “unsealed” column in the table above, it means it has been considered by the Charities Regulator but it hasn’t been approved. Those applications may be approved at a later date if conditions are met.

Matters authorised under seal*

Matters Sealed	2023	2022
Formal – Statutory statement of opinion or advice – s21 Charities Act	1	13
Formal - Cy-près schemes - s29 and s47 Charities Act 1961	7	9
Formal - Amending Order (technical amendment requested by applicant)	2	0
Property disposals (for example, authorisation of sales, transfers, mortgages, redress) - s34 Charities Act 1961	31	58
Appointment of new trustees to charity property where all trustees on title are deceased – s43 Charities Act 1961	21	18
Matters Sealed	62	98
Total	145	211

Table 9: matters authorised under seal 2023 and 2022.

Combined value of the charity property that was the subject of applications approved under the seal of the Charities Regulator

Total combined value of charity property sales for market value or transfers to other charities that were the subject of applications authorised by the Charities Regulator under the seal (section 34 of the Charities Act 1961) in 2023 was approximately €28,500,000. This is the total combined value in respect of which regulatory authorisation was sought because the charity did not have an express, unrestricted power of sale. Most modern charities that are established today have the power to sell and take other actions in respect of their charity property without needing regulatory authorisation or an order from the High Court.

The total combined value of charity property authorised by the Charities Regulator under the seal in relation to cy-près applications (section 29 of the Charities Act 1961) and applications for a statutory statement of opinion or advice applications (section 21 of the Charities Act 1961) in 2023 was approximately €7,500,000.

This brings the total value of applications authorised by the exercise of discretionary statutory functions by the Charities Regulator under these sections of the Charities Acts to approximately €36 million in 2023.

Case study

Sale proceeds to be applied for the original purposes the property was held – s34 / s29, Charities Act 1961

A charity which held a school building for the benefit of children of a particular religion in the local area made an application to the Charities Regulator to authorise the sale of the school building. It proposed to use the sale proceeds for the benefit of schoolchildren in another area.

The Board of the Charities Regulator considered the original trusts on which the property was held, as outlined in the title deeds to the property when it was acquired by the charity. The Board of the Charities Regulator did not authorise the property sale based on the application made because the proceeds of sale were not going to be used for the original charitable purposes. The sale was subsequently authorised when the trustees amended the proposal for the application of sale proceeds so that it was consistent with the trusts on which the school building was held.

Charities may wish to dispose of charity property for many reasons, including that the property is surplus to its requirements, no longer fit for purpose, no longer in a location where the charity delivers its services or for other reasons, such as the property is no longer suitable for occupation or habitation.

However, charity trustees are under a duty to ensure that charity property is used for exclusively charitable purposes and that the proceeds of any sale of charity property are

applied towards the original purposes for which it was held.

If a property was held for the general purposes of the charity, for example, it may be sufficient to state that the sale proceeds will be applied for those purposes. However, if the property was held for the benefit of beneficiaries in a particular area or of a particular gender or who have a particular need, then the property may form part of what is known as a “restricted fund” and the proceeds of sale must be held for those purposes. We have guidance in relation to charity reserves and restricted funds [on our website](#).

If it is planned to use the proceeds of sale for a broader purpose or category of beneficiaries, then it may be necessary to make an application for a cy-près scheme, either to the Charities Regulator or to the Courts, to alter the objects of the trust on which the property or its sale proceeds are held. Guidance on making an application to the Charities Regulator is available [on our website](#).

Case study

Advantageous to the charity – s34, Charities Act 1961

A charity which held a derelict property on one acre made an application for authorisation of sale of the property for €12,000.

The applicant had submitted a one page valuation report which stated that the price agreed was the best price available, however no details of marketing were provided. The Board of the Charities Regulator, which has the power to authorise these applications, did not consider that this represented market value (MV) and directed the applicant to market the property:

The Charities Regulator directs that the property must be offered and advertised for sale on the open market on a joint agency basis for a minimum period of eight weeks, with a reserve price no less than the higher value in the valuation reports submitted.

Marketing should include the erection of signage at the property and advertisements in the agents' offices, online and in at least one edition of a local newspaper. The property must be made available for inspection by all and any interested parties.

The Charity should give consideration to all offers received. Full details of the marketing history, inspections and bidding should be submitted to the Charities Regulator, together with any changes to the proposed terms of sale.

Numerous factors were identified in the first valuation report submitted with the application that impacted the property's value and marketability. Despite these, following marketing of the property on the open market, a sale to a third party was agreed for a sum of €60,000. This sum was five times the original price agreed. The original auctioneer produced a report to show that land values per acre in the area were approximately €8,000 per acre. However, the development potential at the site did not seem to have been taken into account in the first valuation report submitted.

In order to meet the standard set by the legislation (section 34 of the Charities Act 1961), that the sale is 'advantageous' to the charity, the charity must demonstrate that it is getting market value. Having regard to the general principles of trust law, trustees must ensure that the proposed sale is of benefit to the charity or its beneficiaries, in all circumstances.

Guidance and support

A new webpage for the Charity Services function was launched in February 2023 with enhanced guidance and information regarding statutory functions and the process for applying for discretionary statutory charity services.

A series of case studies were published on the Charities Services' [webpage](#), and in editions of the Charities Regulator's e-zine during the year. The two anonymised case studies published here are based on applications submitted to the Charities Regulator and illustrate the nature of the issues that arise when applications are being considered.

We also published new guidelines [on our website](#) in 2023 for applicants seeking a statutory statement of opinion or advice under the seal of the Charities Regulatory Authority under s21, Charities Act 1961.

Legal affairs

The Legal Affairs team provides in-house legal support to all areas of the organisation. This includes providing legal advice and supporting the registration function and compliance and enforcement work.

During 2023, the legal affairs team played an active role in the prosecution proceedings taken against eight charities that had failed to file at least one annual report with the Charities Regulator.

The Charities Regulator is committed to meeting the requirement for fair procedures in all its regulatory activities and decision making. The Legal Affairs team has an important role in ensuring that commitment is met.

Memoranda of Understanding (MoUs)

In 2023, Memoranda of Understanding were signed with the Approved Housing Body Regulatory Authority and the Health Service Executive, while an updated MoU was signed with the Revenue Commissioners. These MoUs provide a framework for cooperation between the Charities Regulator and the respective bodies in appropriate cases.



Charitable purpose: any other purpose that is of benefit to the community, including to integrate people who are disadvantaged, and promote their full participation in society.

s3 Charities Act 2009

Communications and Stakeholder Engagement

Effective communications and stakeholder engagement is essential to the Charities Regulator achieving the strategic objectives set out in its Statement of Strategy 2022 – 2024. We undertook an ambitious work programme in 2023 with a range of initiatives spearheaded by the Communications and Stakeholder Engagement unit, which also supported and facilitated the activities of other units across the organisation.

Guidance and information

We provide a wide range of guidance to support and promote good governance of charities through our website. During the year we published 12 different publications, which included guidance, research and reports. There were over 54,000 downloads of guidance materials from our website in 2023 with the Charities Governance Code the most downloaded document with over 6,000 downloads.

Publications

Guidance

- What is Public Benefit?
- Key Steps to Registering a Charity

Reports

- The Charities Governance Code Review 2022
- Compliance Report 2022
- Annual Report Comparison
- Charitable Bequests Report
- Charities Regulator Annual Report 2022
- An Overview of Ireland's Smaller Charities

- The Social and Economic Impact of Registered Charities in Ireland

Research

- Biennial survey of Irish attitudes towards the charity sector
- Biennial survey of Ireland's charity sector
- Survey regarding the public's intentions to donate to charities at Christmas.

Stakeholder forum

We committed in our Strategy Statement 2022 – 2024 to enhancing our engagement with our stakeholders, including through organised, targeted initiatives. In 2023, we established a stakeholder forum which provides a structured environment for charity trustees and the Charities Regulator to exchange information and views on topics relevant to regulation of the sector. It ensures the views and feedback of these volunteers, who are responsible for overseeing charities' operations, are considered when we develop policies, guidance, and regulatory materials.

More than 70 charities from across all charitable purposes nominated charity trustees for membership of the forum. Sixteen trustees

were chosen to represent as far as possible a cross section of the charity sector by charitable purpose, size, legal form and geographical. Chaired by Patricia Cronin, the forum's independent chair, the group met twice during the year.

While the forum will operate on a pilot basis for an initial two-year period, the Charities Regulator sees it as a long-term initiative. Initially, we envisage that the current nominees will serve for two years to ensure continuity, and after that, we anticipate that the term of existing members will expire and nominations for membership of the forum will be sought from the wider charity sector every two years.

Stakeholder engagement

Information sessions

Each year, the Charities Regulator holds various events to provide information and support to our stakeholders. In 2023, this included webinars, a hybrid seminar and an open-door information session for members of the Oireachtas.

Six webinars were held across the year, attended by 1,774 people. These events provided guidance and information to stakeholders on a range of topics, which in 2023 included:

- Key steps to registering as a charity
- Annual reporting for schools
- Charities Regulator's Irish charities' survey results
- How to prepare a charity's annual report form
- Good governance in practice
- An overview of Ireland's smaller charities

Charities Trustees Week

Charity Trustees' Week is a great big thank you to charity trustees across Ireland for the important and tireless work they carry out throughout the year in the governance and leadership of Ireland's over 11,500 charities.



Speakers at the Charities Regulator's event in Kilkenny hosted in partnership with Volunteer Ireland for Charity Trustees' Week 2023.

The seventh annual event was organised again in partnership with Boardmatch Ireland, Carmichael, Charities Institute Ireland, Dóchas, Pobal, The Wheel, and Volunteer Ireland.

Ahead of last year's event, we surveyed charity trustees on behalf of the steering group to get their views on the types of events and topics that were of most interest and the most suitable times for online events. Taking the insights we obtained, the steering group members, including the Charities Regulator, created a programme of events to celebrate the work of charity trustees and provide support and insights to help them fulfil their roles and responsibilities.

Over 1,200 people attended the 13 free events that were held across the week. The Charities Regulator held two such events. The first focused on Ireland's smaller charities (that is, those with an annual income of less than €100,000), which make up almost half of Ireland's charities (excluding schools). Ahead of publishing a report on Ireland's Smaller Charities, Mandy Osborne, Research Manager, provided a briefing on the report.

Our second event took place in Kilkenny where Helen Martin, Chief Executive and Thomas Mulholland, Director of Compliance and Enforcement were joined by charity trustees Cathy Dermody, Johnstown, Crosspatrick, Galmoy Community First Responders and Margaret Whelan, Kilkenny Volunteer Centre for a hybrid event, Good Governance in



12 publications
including 7 reports



6 webinars with
1774 attendees



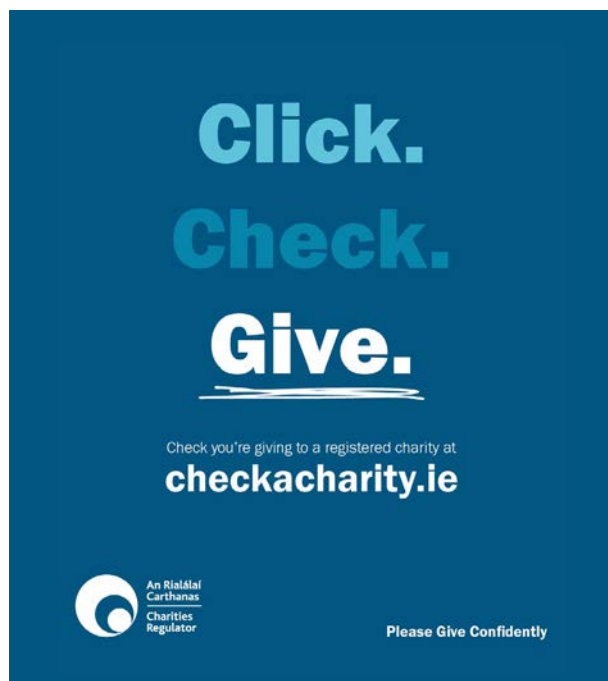
2 stakeholder
forum meetings



1 information
campaign

Practice, which we co-hosted with Volunteer Ireland. This event provided insights and practical guidance on what charity trustees can do to help ensure their organisations are run effectively and efficiently.

Click, Check, Give



Increasing public trust and confidence in the charity sector is a key function of the Charities Regulator, and this includes supporting people to make an informed decision when donating to charity. We launched a new information campaign in 2023 to encourage people who wish to give to a charitable cause to check the Register to ensure they are giving to a registered charity, and could give confidently.

An easy-to-remember URL "[Checkacharity.ie](https://checkacharity.ie)" – with a clear call to action - was set up and redirects visitors to the Search the Register page of our website. The campaign included paid nationwide radio advertising in May, and again in November ahead of the festive giving season. Traffic to our website increased by 26% in May, and by 70% in November, compared to the same periods in 2022, with the Search the Register the most viewed page in both months.

How we communicated in 2023

Outside of our publications and stakeholder engagement initiatives, the Charities Regulator communicates with its stakeholders and the wider public across a number of channels.

Media relations

The Charities Regulator's research shows the media are an important influence on the public's perceptions of the charity sector, and their levels of trust and confidence. Across the year, we highlighted various initiatives and important developments across national, regional and specialist media such as the results of our latest research on public attitudes towards the sector, and the commencement of a statutory investigation into a national charity.

Website

The Charities Regulator's website, www.charitiesregulator.ie continued to grow in importance as a focal point for charities and trustees who accessed our guidance and support materials and for anyone who wanted to check the Register. The number of visits to the website in 2023 was 160,222, an increase of 30% on 2022. Total page views across the entire website increased by 32% in 2023 to almost 1 million page views (972,264).

One of the Charities Regulator's priorities is ensuring our website is as accessible as possible for our users. In 2022, we commissioned an independent accessibility review of our website and in 2023 these recommendations were implemented, along

with an upgrade of our content management system. This upgrade further enhanced accessibility and improved the content layout to make it easier for people to access the wealth of information on the site. New features for users with visual difficulties, such as colour blindness or low vision, will be rolled out in Q1 2024.

Social media

Providing information to our stakeholders and the wider public via our social channels is an important method of communication for the Charities Regulator. In 2023, we continued to provide information to our followers across three platforms increasing the number of followers on each. LinkedIn grew by 20%, Facebook increased by 10%, and X (formerly Twitter) increased by 4%.



Charity Trustees' Week partner organisations.

Charities Regulator E-zine

We increased the frequency of the Charities Regulator's e-zine in 2023, from one edition each quarter, to one every two months. Each of the six editions provided information on our latest guidance and research as well as timely reminders and tools to support the role of charities and their trustees across Ireland. In 2023, every edition of the e-zine was circulated to almost 30,000 people, including charity trustees, employees and others interested in Ireland's charity sector.

Internal communications

The Charities Regulator implemented a programme of initiatives across the year to support the organisation's commitment to continue to foster a collaborative, supportive and inclusive organisational culture. This included in-person all-hands meetings, expert talks and well-being initiatives that supported staff's physical and mental health.



Patrick Hopkins, former Chair, and Helen Martin, former Chief Executive, Charities Regulator with Joe O'Brien TD, Minister of State with responsibility for Community Development and Charities at the publication of the Charities Regulators Annual Report 2022.



Charitable purpose: any other purpose that is of benefit to the community, including to promote religious or racial harmony and harmonious community relations.

S3 Charities Act 2009

Research

Research is an important element of the Charities Regulator's work, and we focus on providing evidence-based information and analysis aimed at supporting charities and promoting public understanding of the sector and its role in Irish society. Our work in this area includes surveys of charities, exploring the key issues and challenges they face, and surveys of the wider public focusing on their attitudes towards, and interactions with, charities.

Recognising that the Register is a valuable and reliable source of information on the charity sector, we also regularly publish reports which analyse the financial and other data submitted to the Charities Regulator by Ireland's charities. The research carried out by the Charities Regulator also informs our policy and decision making, and enables us to improve and expand on the guidance material we have available for charity trustees.

We published four reports and the findings of three research surveys during 2023:

Reports

- Ireland's Registered Charities 2019 - 2021 (Charity Annual Report Comparison)
- Charitable Bequests Report
- An Overview of Ireland's Smaller Charities
- Social and Economic Impact of Registered Charities in Ireland

Research

- Biennial on Irish attitudes towards the charity sector
- Biennial of Ireland's charity sector
- Survey of the public's donation intentions at Christmas

What our research and analysis found

Our report on the [Social and Economic Impact of Registered Charities in Ireland](#), which the Charities Regulator and Amárach compiled, showed that the total number of hours volunteered in Irish charities increased by an estimated 38% between 2018 and 2022 and now stands at 94 million hours per year. These donated hours are worth just under €1 billion to the sector based on the average minimum wage. The report uses information from the Register taken from 6,067 [annual reports](#) (excluding schools and the Health Service Executive) relating to 2021 that were completed and submitted to the Regulator by charities, as well as market research data and economic estimates for the 2022 position.

Our latest biennial [survey of public attitudes](#) to the Irish charity sector found that nine out of ten adults in Ireland donated to a charity in 2022 and that 80% of adults believed that having trust and confidence in a charity was very important when deciding to donate – this is up from 65% since 2020, when a similar study was undertaken.

The Charities Regulator's [survey of Irish charities](#) was conducted by Amárach Research and followed a similar survey conducted in 2020. The research was commissioned to assess the views and experiences of charities in relation to their operations and their engagement with the Charities Regulator. It found that eight in 10 respondents believe that having charity status benefits their organisation, showing no change from the 2020 findings while six in ten feel it is more critical now to have charity status than it was in 2020, an increase of 16%. The research provided insights into the difficulties faced by charities, such as increased running costs (54%), securing funding (45%) and attracting new trustees/succession planning (38%).

We also analysed the statutory annual reports submitted by charities to the Charities Regulator over three consecutive years. The report, [Ireland's Registered Charities 2019 – 2021](#), indicates that charities may have fared better than other non-profits

during the pandemic when data from the annual reports is compared to [other research on the non-profit sector](#).

Our analysis used a sample set of 3,170 annual reports representing 41% of all non-school charities. It further indicated that almost one-third of all charities in the sample did not receive any government funding. Income for charities that were not in receipt of government or public funding dropped by over 44% from an average income of €852,000 in 2019 to an average of €473,000 in 2021.

In 2023 we also published our first [report on charitable bequests](#) based on data obtained from over 6,000 annual reports for 2021 which were filed by charities (excluding schools). It found that a total value of €94,718,350 was reported across 6.8% of charities who filed an annual report in 2021.

A library of our published reports and research is available on our [website](#).



Former Chair Paddy Hopkins and former Chief Executive Helen Martin launching the report [The Social and Economic Impact of Registered Charities in Ireland](#).



Charitable purpose: any other purpose that is of benefit to the community, including to advance environmental sustainability.

s3 Charities Act 2009

Board, Executive and Corporate Governance

Board report

The Charities Regulator is committed to high standards of corporate governance. This is particularly important given the need for the organisation to embody the standards that it sets for others.

The Charities Regulator has a [Governance Framework](#) (the Framework) to help ensure that the Charities Regulator, as an organisation, has all key aspects of governance in place and keeps its governance procedures under review. The Framework is also intended to explain clearly to our stakeholders and to the wider public, how we govern the organisation and how key responsibilities are assigned within the Charities Regulator.

The Governance Framework reflects the legislation under which the Charities Regulator was established, government guidelines including the [Code of Practice for the Governance of State Bodies \(2016\)](#) (the Code) and organisational arrangements and practices for directing and controlling the business of the Charities Regulator.

The role of the Board

According to the Charities Act 2009, the Board of the Charities Regulator is independent in the performance of its functions and it may perform any of its functions through or by any member of staff of the Charities Regulator authorised in that behalf by the Board.

The Board of the Charities Regulator is responsible for ensuring good governance by

setting strategic objectives and targets and taking strategic decisions on all key business issues. The Board provides strategic guidance for the Charities Regulator and monitors the activities and effectiveness of management. The Board is responsible for holding the Chief Executive to account for the effective performance of their responsibilities.

The Board is accountable for its decisions, for the overall performance of the organisation, for ensuring that the necessary organisational and management framework is in place. It also has a fiduciary duty regarding the Charities Regulator's affairs and finances.

Oversight and Assurance

The Charities Regulator has operated under the aegis of the Department of Rural and Community Development since 26 July 2017 when the functions that were previously vested in the Minister for Justice and Equality were transferred to the Minister for Rural and Community Development under the Charities (Transfer of Departmental Administration and Ministerial Functions) Order.

An Oversight and Assurance Agreement has been agreed between the Charities Regulator and the Department of Rural and Community

Development and is aimed at facilitating accountability while preserving the statutory remit and independence of the Charities Regulator.

This Oversight and Assurance Agreement is established in line with the Code of Practice for the Governance of State Bodies (2016) and as such is reviewed annually. It

- Sets out the broad corporate governance framework within which the Charities Regulator will operate
- Defines key roles and responsibilities which underpin the relationship between the Charities Regulator and the Department of Rural and Community Development
- Provides information in respect of the Charities Regulator's 2023 Business Plan objectives as agreed by the Board of the Charities Regulator.

The Charities Regulator submits monthly statistic reports to the Department of Rural and Community Development while Oversight and Assurance meetings are held twice annually.

Functions of the Board and their delegation

While the Board of the Charities Regulator retains overall responsibility for the discharge of the key functions of the Charities Regulator as specified in the Charities Act 2009 it has delegated certain of its statutory functions to the Chief Executive and other senior staff members. The Board has a Scheme of Delegation and a policy on the Exercise of Delegated Functions, which explains its approach to the exercise of delegated functions and outlines the responsibilities of the Chief Executive and other senior staff when exercising such functions. Where the Board of the Charities Regulator delegates a function, the Board remains the accountable body.

Effectiveness of the Board

As per the Code, the Board of the Charities Regulator undertakes an annual evaluation of its effectiveness to ensure the organisation and the Board of the Charities Regulator remains effective in implementing the legal, regulatory and governance obligations of the organisation.

The Board continually monitors its governance structures including reviewing and updating its' reserved and delegated functions where necessary. The Board also reviews the terms of references for all of its committees annually. At the end of 2023, the Board and its committees were in the process of carrying out their annual self-evaluation in line with the Code of Practice for the Governance of State Bodies and an analysis of the results was presented to the Board for their consideration in early 2024.

Additionally, an assessment is performed by an external party every three years, as required by the Code. The Board of the Charities Regulator embraces initiatives which assist in improving its overall effectiveness, as demonstrated by its regular review of governance documents. The evaluation process also incorporates an analysis of the gender, diversity and skills mix within the Board, as required by the [Annex \(2020\)](#) to the Code of Practice for the Governance of State Bodies on Gender Balance, Diversity and Inclusion.

Review of governance documents, oversight and its schedule

The outcomes of the 2022 external evaluation of the Board and its committees included a recommendation that the Charities Regulator review the number and frequency of corporate governance policies and procedures

tabled at Board meetings for review and approval. During 2023, in addressing this recommendation, the Charities Regulator proposed a revised schedule for reviewing its policies, procedures and other governance documents and where the governance of that may reside. A further evaluation of this work including the production of a governance approval calendar is underway.

Codes of Conduct, Ethics in Public Office; Disclosure of Interests

As a governing body, the Board of the Charities Regulator adopts and complies with appropriate standards of conduct. The Board has approved a [Code of Business Conduct](#) for members of the Charities Regulator Board and its committees including the general principles of integrity, confidentiality, loyalty and fairness. This Code requires members of the Board and its committee members to act at all times in accordance with the law and to perform their duties to the highest ethical standards in compliance with the obligations and responsibilities set out in the Code of Practice for the Governance of State Bodies, 2016 and in the Ethics in Public Office Act, 1995 and the Standards in Public Office Act, 2001 (hereafter the Ethics Acts) and the Charities Act 2009.

The Board has a significant role in setting the ethical tone of the State body and ensuring that good governance standards and ethical behaviour permeate all levels of the

organisation. The following controls are in place to support appropriate behaviour in the Charities Regulator:

- A process for submitting annual statements of interest to the Standards in Public Office Commission from Board members and relevant staff members
- Code of Business Conduct
- Conflict of Interest Policy, Fraud and Corruption Prevention and Reporting policy
- A range of corporate policies and procedures.

Composition of the Board

The Charities Act 2009 provides that the Board of the Charities Regulator must consist of not less than nine and not greater than 20 members (Board members) who are appointed by the Minister for Rural and Community Development. The membership requirements of the Board are detailed in [Schedule 1](#) of the Act.

At 31 December 2023, the Board consisted of twelve ordinary members (six female and six male). The Board therefore meets the Government target of a minimum of 40% representation of each gender in the membership of State Boards. While it is the responsibility of the Minister to appoint members to the Board, the Charities Regulator's Gender Balance, Diversity and Inclusion Policy for Board members promotes gender balance and diversity in board membership, in line with the Code of Practice for the Governance of State Bodies (2016).

The table below details the appointment date for current members. The Board met nine times in 2023.

Board Member	Role	Date Appointed	Date Reappointed
Máire McMahon	Ordinary Member	16 January 2018	30 January 2023
Ercus Stewart	Ordinary Member	17 January 2018	30 January 2023
Martin Sisk	Ordinary Member	01 March 2019	
Rosemary Keogh	Ordinary Member	01 March 2019	
Cathy Holahan	Ordinary Member	27 April 2022	
Geraldine Smith	Ordinary Member	27 April 2022	
Lorraine Lally	Ordinary Member	27 April 2022	
Nicola Keogh	Ordinary Member	27 April 2022	
Tony Ward	Ordinary Member	27 April 2022	
Stephen Keogh	Ordinary Member	26 October 2022	
Darren Lehane	Ordinary Member	26 October 2022	
Michael O’Sullivan	Ordinary Member	26 October 2022	

Table 10: members of the Board of the Charities Regulator.

The term of Mr Patrick Hopkins, former Chairperson, expired on 15 October 2023.

Committees

The Act allows for the establishment of committees to:

- Assist and advise the Board in relation to the performance of any or all of its functions
- Perform such functions of the Charities Regulator as may stand delegated to them

The following committees were established by the Board under section 1 and Schedule 1 of the Act:

- Finance, Audit, Risk and Governance (FARG) Committee
 - Charity Services Committee (CSC)
 - Performance, Resource Planning and Advisory Committee (PRPAC)
 - Regulatory Committee (RC)
 - Nominations Committee (NC)
- Unlike the other Committees of the Board, this is not a standing committee and is convened as required.

1. Finance, Audit, Risk and Governance Committee (FARG)

Comprises four Board members and two external members (non-board members). The role of the FARG is to oversee the implementation of the Code of Practice for the Governance of State Bodies and to support the Board in relation to its responsibilities for issues of risk management, internal audit, control and governance and associated assurance.

The FARG is independent from the financial management of the organisation. In particular, the Committee ensures that the internal control systems including audit activities are monitored actively and independently. The FARG reports to the Board after each meeting and formally in writing annually.

Members of the FARG at 31 December 2023 were

- Geraldine Smith (Chairperson)
- Rosemary Keogh (Committee Member)

- Cathy Holahan (Committee Member)
- Máire McMahon (Committee Member)
- Martin Corboy
(External Committee Member)
- Michelle Walshe
(External Committee Member).

2. Regulatory Committee (RC)

Comprised three Board members and one external member at 31 December 2023. Its role is to oversee the effectiveness and controls around the delivery of the Charities Regulator's registration and regulatory functions. The RC reports to the Board after each meeting.

Members of the RC at 31 December 2023 were

- Martin Sisk (Chairperson)
- Michael O'Sullivan (Committee Member)
- Tony Ward (Committee Member)
- Katie Cadden (External Committee Member)

3. Charity Services Committee (CSC)

Comprised three Board members and three external members. The role of the CSC is to assist the Charities Regulator in carrying out the functions previously vested in the Commissioners of Charitable Donations and Bequests. These include authorising the disposal of charity property, appointment of new trustees and vesting of charity property in trustees, framing of Schemes of Incorporation and Cy-Près Schemes and approval of grants and scholarships. The CSC reports and makes recommendations to the Board after each meeting.

Members of the CSC at 31 December 2023 were

- Darren Lehane (Chairperson)
- Lorraine Lally (Committee Member)
- Nicola Keogh (Committee Member)
- Judge John Martin (External Committee Member)
- John Gill (External Committee Member)
- Graham Richards (External Committee Member).

4. Performance, Resource Planning and Advisory Committee (PRPAC)

Comprised three Board members. The purpose of the PRPAC is to review the performance of the Chief Executive and senior management, evaluate the adequacy of resources in place, and advise the Chief Executive and senior management on associated matters. The PRPAC reports to the Board after each meeting.

Members of the PRPAC at 31 December 2023 were

- Ercus Stewart (Chairperson)
- Stephen Keogh (Committee Member)
- Máire McMahon (Committee Member)

5. Nominations Committee (NC)

Comprised the four Chairs of the current board committees. The role of the NC is to lead the process to search for, identify and attract individuals with specific professional qualifications, expertise and relevant experience to fulfil role/s as an external member of the Board's sub-committees.

Board and Committee Attendance

	Board	FARG	RC	CSC	PRPAC	NC
No. of Meetings	9	5	7	9	4	2
Patrick Hopkins*	7/7				3/3	1/1
Máire McMahon**	8/8	2/4			1/1	
Ercus Stewart**	7/8				3/3	
Rosemary Keogh	8/9	5/5				2/2
Martin Sisk	7/9		7/7			1/1
Cathy Holahan	9/9	5/5	1/1			
Nicola Keogh	6/9			8/9		
Geraldine Smith	8/9	5/5			1/1	
Lorraine Lally	9/9			9/9		
Tony Ward	8/9		7/7			
Stephen Keogh	8/9				4/4	
Darren Lehane	8/9			9/9		2/2
Michael O'Sullivan	9/9		6/6			
External Members						
Judge John O'Connor***				4/5		
Martin Corboy		3/5				
Michelle Walshe		5/5				
John Gill				8/9		
Graham Richards				9/9		
Katie Cadden			5/7			
Judge John Martin****				3/4		

Table 11: Memberships and attendance at Board and Committees in 2023.

*Term expired on 15 October

**Reappointed 30 January 2023

***Term expired 4 July 2023

****Appointed 20 July 2023

The Executive Team

The Executive Team consists of the Chief Executive and their direct reports. As at 31 December 2023 the Executive Team comprised:

- Chief Executive
Helen Martin
- Director Legal Affairs and Registration
Madeleine Delaney
- Director of Compliance and Enforcement
Thomas Mulholland
- Head of Finance
Niall Scanlon
- Head of Communications and Stakeholder Engagement
Geraldine McCarthy
- Head of Corporate Affairs
Malachy Cardiff
- Head of Human Resources
Ciara Finn

The Executive Team meets regularly to discuss any matters arising in each area and any upcoming decisions that are to be made by the Charities Regulator. The Executive Team has its own Terms of Reference which defines the membership, frequency of meetings, quorum and scope of work of the team.

The Executive Team was strengthened during 2023 by the recruitment of a Head of Human Resources.

Business plan tracking

Each year a business plan is prepared by the Charities Regulator's Executive Team. The business plan is aligned to the achievement of the objectives in our Statement of Strategy and is approved by the Board. The business plan breaks these objectives down into actions, milestones, performance indicators, target dates and responsibilities.

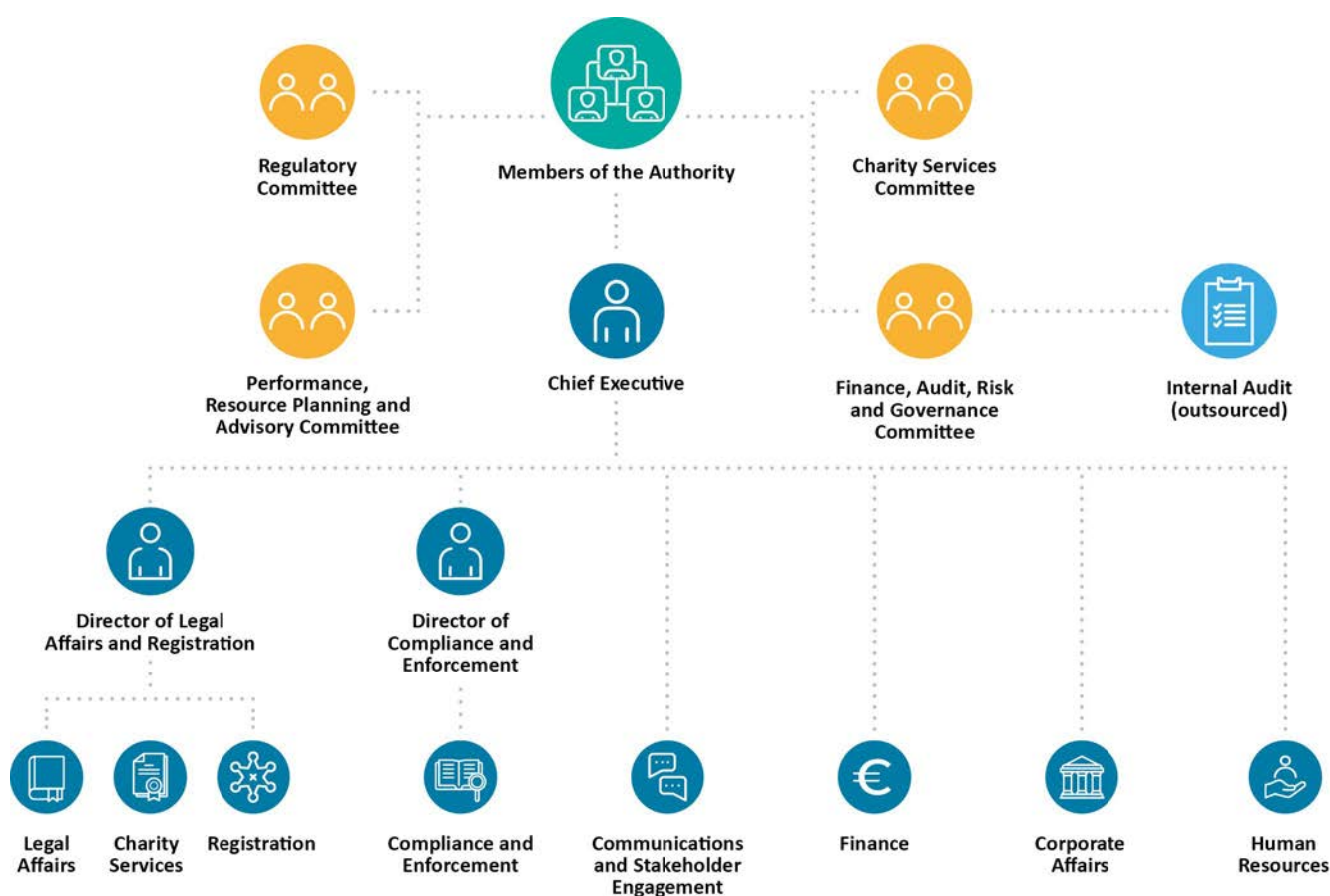


Figure 4: Organogram of the Charities Regulator's management structure. Non-standing committees are not included in the above figure.

Each month the Executive Team review and update a business plan tracker which monitors progress against the targets set out in the business plan, ensuring appropriate steps are considered and taken. Progress on the tracker is also assessed by the Board, and was reviewed on nine occasions in 2023.

Risk management framework

The Charities Regulator is exposed to a range of potential risks which, were they to materialise, would impact adversely on its ability to service the needs of its stakeholders, and meet its statutory remit. The management of these risks involves identifying them, evaluating the likelihood of them occurring, assessing their potential impact and likelihood, and taking steps to mitigate them, by either reducing the likelihood of them occurring, or their impact. The Charities Regulator has a Risk Management Framework (including a Risk Management Policy, a Risk Appetite statement and Corporate Risk Register) which provides a structure for managers and their teams to consider how they manage risk, and the strategies to put in place to mitigate them.

The Charities Regulator's Chief Risk Officer (the CRO) reports both to the FARG Committee, and to the Board of the Charities Regulator. The CRO and the executive team regularly review and update the Charities Regulator's Corporate Risk Register and put plans and actions in place to successfully mitigate identified risks. High level risks and strategic corporate risks are logged on the Corporate Risk Register and reviewed by both the FARG Committee and the Board of the Charities Regulator.

The FARG Committee reviews the Charities Regulator's Corporate Risk Register at each of its meetings. The Board reviewed the Corporate Risk Register on nine occasions in 2023.

Also during the year, the Charities Regulator procured risk management advisory services

to guide us through a review of our Corporate Risk Register and the process to ensure robust risk management arrangements are in place.

Internal audit

The Charities Regulator has established its internal audit function, in accordance with the Code of Practice for the Governance of State Bodies (2016), through procuring the services of a third party internal auditor. The service provider conducted a comprehensive programme of work in 2023 as agreed with the FARG Committee:

- Review of effectiveness of internal financial controls
- Review of procurement and contract management
- Review of payroll and HR management
- Review of Charity Services function

All reviews received an assurance rating of satisfactory, which is the highest assurance rating that can be given.

Corporate independence

Under the corporate independence project, the Charities Regulator will assume full ownership and control of its HR, payroll and pension services, and autonomous management of its own workforce. Further progress was made on this project during 2023.

Health and safety

The Charities Regulator takes the health and safety of its staff seriously and endeavours at all times to ensure that staff are protected from accidents or ill health at work to the fullest extent possible. We do this by ensuring that our workplace, equipment and systems do not constitute a risk to the health and safety of our employees. We are committed to securing the safety of all and to taking any necessary action to safeguard staff against risks arising from activities in the workplace.

The policy of the Charities Regulator is to, at a minimum, comply with the following legislation as amended from time to time:

- Safety, Health and Welfare at Work Act 2005 (Act No. 10 of 2005) (the 2005 Act)
- Safety, Health and Welfare at Work (General Application) Regulations 2007 to 2016 (S.I. No. 370/2016) of 2007)
- Safety, Health and Welfare at Work (Reporting of Accidents and Dangerous Occurrences) Regulations 2016 (S.I. No. 370 of 2016)

As part of its ongoing commitment, the Charities Regulator, in 2023, launched its Safety Statement and held quarterly Safety Committee meetings, chaired by an independent safety expert.

Additionally, training was delivered during the year in a number of areas including:

- Manual handling
- Fire warden training
- Evacuation chair training
- Fire drills
- First aid

Access to information

The Charities Regulator is dedicated to the principles of openness, transparency and accountability regarding the data and information that we hold. We remain committed to fulfilling the Open Data Directive, publishing Board minutes on

our website, and handling other data and information requests in a prompt and transparent manner while adhering to reasonable and required limitations, for example under data protection legislation, or in the case of compliance and enforcement activities, actions that could compromise or prejudice outcomes of our enquiries or statutory investigations.

Request Type	Number of request received
FOI	68
Subject Access	1
Data Protection	0
Open Data	0
General query	3

Table 12: access for information request types 2023.

Freedom of Information

People can request information from the Charities Regulator under the Freedom of Information Act 2014 (FOI Act). In 2023, we received 68 FOI requests, 59 of which were related to non-personal matters. This represents a 15% increase in the number of requests received compared to 2022. Five requests were carried over from 2022 for completion, while three requests were still in progress at the end of 2023. Over the 12 months, 310 hours were spent handling requests and 3,060 records were released.

	Total	Granted	Part granted	Refused	Withdrawn or handled outside of FOI	Internal review	Open at 31/12/23
Personal	5		2	3		1	
Non personal	59	5	44	9	1	1	1
Mixed	4	2	2				
Total	68	7	48	12	1	2	

Table 13: Statistics on FOI decisions made in 2023.

The Charities Regulator publishes an FOI disclosure log on our [website](#). This disclosure log provides details of FOI requests that do not relate to requests for personal information such as the category of requestor (for example journalist, member of the public, member

of business/interest group, member of the Oireachtas, member of Local Authority). It also contains a summary description of the FOI request, the decision made and, in the event that the request is granted, the date the records were released.

Journalists	Business/Interest groups	Client*	Staff	Oireachtas	Other
11	5	23	0		28

Table 14: FOI requesters 2023.

*Requestor has an affiliation with the organisation they are requesting records for such as volunteer, trustee or board member.

Other requests for information

General queries

Three General Data queries were received from members of the public and one subject access request was received by the Charities Regulator in 2023. The subject access request related to a request for personal data to be deleted under article 17 of the GDPR. The Charities Regulator was able to comply with this request and the personal data of the data subject was removed from various records.

Eleven Data Protection Impact Assessments (DPIA) were undertaken for new data processing activities.

A DPIA is necessary when an organisation identifies any type of processing related to personal data that is likely to result in a high risk to the data subject. The DPIAs conducted by the Charities Regulator during 2023 included processing the personal data of staff for flu shots, implementation of a new records management system (e-Docs) and the digitisation of historical documents.

Parliamentary Questions

The Charities Regulator responded to 25 parliamentary questions in 2023. The Regulator received a further 31 queries which were submitted directly to the Charities Regulator by public representatives. In accordance with the Department of Public Expenditure, NDP Delivery and Reform's

Circular 25 of 2016, we have a designated email address (oireachtas@charitiesregulator.ie) for TDs and Senators who wish to submit a query to the Charities Regulator.

Additionally we hosted an open information session for members of the Oireachtas and their advisors in 2023 to update them on research by the Charities Regulator on both the charity sector and public attitudes to the sector. Members also met members of the Charities Regulator staff and discussed general issues relating to regulation of the sector and available guidance published by the Regulator.

Open Data

In line with the Open Data Directive, the Charities Regulator publishes data that we collect in an open format, so long as the data is not affected by existing regimes regarding copyright, intellectual property, protecting personal data, or freedom of information. This includes information published about charities on the public Register which is available in a downloadable format from the search the Register page on our website.

Protected disclosures

The Chief Executive of the Charities Regulator is a Prescribed Person under the Protected Disclosures Act 2014, for all matters related to the regulation of charities under the Charities Act 2009.

In 2023, 17 external protected disclosures were made to the Chief Executive and were evaluated by senior members of the Compliance and Enforcement unit, in accordance with our protected disclosure procedure. No internal protected disclosures were received.

Data Breaches

In 2023, a total of fifteen data breaches were reported. Of these, six were considered legitimate breaches, eight were near misses or potential vulnerabilities that could have resulted in breaches if not for the implemented safety measures, and the final breach was identified within the Department of Justice (DoJ) system due to a security incident in the Capita system. The Capita system is the ticketing system that DoJ use to allow staff to raise issues with the ICT team. Following consultation with the Charities Regulator Data Protection Officer all legitimate data breaches were categorised as being low risk. The Charities Regulator was successful in mitigating the associated risks and it was not required to escalate any breaches to the office of the Data Protection Commissioner.

eDocs

In 2023, the Charities Regulator partnered with the Office of the Government Chief Information Officer (OGCIO) on a project to migrate its records management system to the Government-built eDocs system. EDocs is one of several purpose-built systems by the OGCIO to provide innovative digital services and enhance the use of the Government's information assets.

Public Sector Climate Action

The Charities Regulator has developed a Climate Action Roadmap setting out how it will deliver on its energy efficiency and emissions reduction targets focusing on meeting the requirements of the Public Sector Climate Action Mandate 2022.

The Roadmap was developed, updated and approved by the Board of the Charities

Regulator and submitted to the SEAI and our parent department, Department of Rural and Community Development, on two occasions in 2023.

In 2023, the Charities Regulator put governance structures in place to implement the Roadmap and began a programme of activity including:

- Assigning responsibility for energy performance and implementation of the mandate to the Head of Corporate Affairs
- Appointing a Green Team
- Training Green Team on carbon and energy basics
- Scoping out relevant training for the senior leadership team
- An annual staff workshop on climate issues, our public sector targets and decreasing the organisation's carbon footprint
- Promoting correct usage of general waste, brown and green recycling bins
- A new initiative to support recycling of batteries
- Liaising with our building managers on improving energy usage and addressing any gaps in respect of CO2 emissions versus 2030 targets
- Liaising with our building managers regarding facilities for recharging bikes and scooters
- Reducing paper-based processes
- Amending our Procurement Policy to reflect the provision on green public procurement (GPP)
- Reporting using the SEAI's Monitoring and Reporting (M&R) System
- Responding to the Building Stock Plan

A Partnership Support Manager under the Public Sector Partnership Programme was assigned by the SEAI to help the Charities Regulator achieve the mandatory public sector targets.

In line with the provisions of circular 01/2020, the Charities Regulator records, monitors, and values the greenhouse gas emissions associated with official air travel usage and makes a payment to the Fund Manager of the statutory Climate Action Fund related to these

emissions for the preceding year. The Charities Regulator submitted their 2023 Annual Return and payment in relation to the offsetting emissions associated with official air travel, to the Climate Action Fund in March 2024.

Greenhouse gas emissions in kgCO ₂	2016-2018 Baseline	Change between baseline & 2022	2022 Emissions*	2022 Gap to Targets	2030 Targets
Fossil CO₂**	0	0	0	0	0
Electricity CO₂	16,398.7	-5,590.3	10,808.4	N/A	N/A
Total	16,398.7	-5,590.3	10,808.4	-7,295.3	3,513.1

Table 15: Record of CO₂ emissions

*Figures for 2023 not yet available

**Figures for fossil CO₂ not currently available

Procurement

A number of procurement competitions were undertaken in 2023 and included the following:

1. Provision of Accounting Services for the Common Investment Fund (CIF) of the Charities Regulator and preparation of an Annual Financial Statement of the CIF
2. Provision of services to carry out investigations under part 4 of the Charities Act 2009 and provision of advisory services in relation to financial related issues that arise in the context of charities
3. Provision of Irish language translation services
4. Provision of actuarial and pension advisory services
5. Provision of company information services
6. Provision of record management services

The Charities Regulator uses existing Office of Government Procurement (OGP) Framework Agreements when possible. Where OGP frameworks are not available for required services, the Charities Regulator carries out competitive requests for quotation and tender

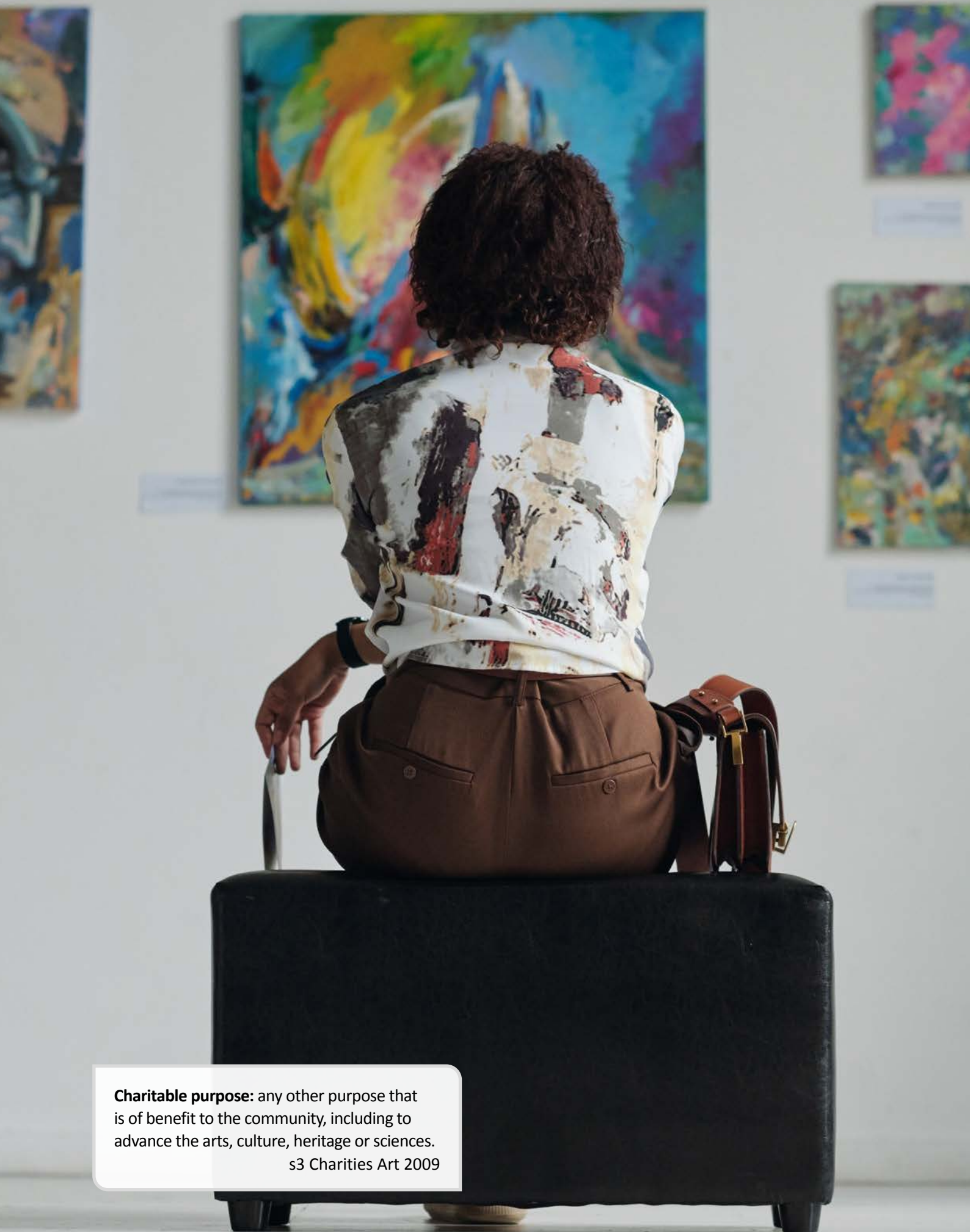
processes to procure relevant services in accordance with public procurement rules.

Digital Platform

The Charities Regulator relies on a digital platform to run the Register and to deliver its statutory functions. As the term of the contract with the existing digital platform provider is due to expire, the Charities Regulator is undertaking a procurement process to identify a provider to develop, support and maintain the digital platform over the next period. The Charities Regulator issued a pre-qualification questionnaire in 2023 and the procurement process will continue during 2024.

Official Languages Act compliance

Under the Official Languages Act 2003, the Charities Regulator has certain obligations regarding the use of the Irish language in its communications. In 2023, the Charities Regulator continued to monitor and fulfill its compliance with these obligations.



Charitable purpose: any other purpose that is of benefit to the community, including to advance the arts, culture, heritage or sciences.
s3 Charities Act 2009

Financial Statements

Charities Regulatory Authority

For the year ended 31 December 2023

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Administration

Board Members

Patrick Hopkins
(Chairperson, retired 15 October 2023)

Máire McMahon

Ercus Stewart

Martin Sisk
(Retired 29 February 2024)

Rosemary Keogh
(Retired 29 February 2024)

Cathy Holahan

Geraldine Smith

Lorraine Lally

Nicola Keogh

Tony Ward

Stephen Keogh

Darren Lehane

Michael O'Sullivan

Board Members Appointed after 31 December 2023

Gerry Kearney
(Chairperson, appointed 28 February 2024)

Marie Daly
(Appointed 28 February 2024)

John O'Donnell
(Appointed 28 February 2024)

Chief Executive

Helen Martin
(Term ended 02 April 2024)

Madeleine Delaney
(Appointed Interim Chief Executive
03 April 2024)

Office

3 George's Dock, IFSC, Dublin 1, D01 X5X0

Financial Statements

The summarised financial information that is set out in this report is derived from the Audited Financial Statements 2023, the audit was conducted by the Comptroller and Auditor General.

Summarised Statement of Income and Expenditure and Retained Revenue Reserves for the Charities Regulator

Year ended 31 December 2023

	2023 €'000	2022 €'000
Income		
Department of Rural and Community Development	4,839	4,245
Total Income	4,839	4,245
Expenditure		
Staff Costs	2,687	2,458
Administration	2,056	1,776
Audit	17	17
Depreciation	144	186
Total Expenditure	4,904	4,437
(Deficit) of Income over Expenditure	(65)	(192)
Transfer to Capital Account	144	186
Surplus/(deficit) for the year	79	(6)
Opening reserves	(79)	(73)
Closing reserves	-	(79)

More detailed information is available in the full Financial Statements for the period ended 31 December 2023 along with the Comptroller and Auditor General's certificate for the accounts on our website (www.charitiesregulator.ie).

Financial Statements - Charity Funds

The summarised financial information that is set out in this report is derived from the Audited Financial Statements 2023, the audit was conducted by the Comptroller and Auditor General.

Summarised Receipts and Payments for the Charity Funds

Year ended 31 December 2023

	2023 €'000	2022 €'000
Receipts		
Common Investment Fund/Other receipts	1,668	1,037
Interest	-	-
Total Receipts	1,668	1,037
Payments		
Common Investment Fund transfers and other payments	(1,563)	(968)
Total Expenditure	(1,563)	(968)
Surplus of Income over Expenditure	105	69
Opening reserves	1,193	1,124
Closing reserves	1,298	1,193

More detailed information is available in the full Financial Statements for the period ended 31 December 2023 along with the Comptroller and Auditor General's certificate for the accounts on our website (www.charitiesregulator.ie).

Statement on Internal Control

Scope of Responsibility

The Board of the Charities Regulator is responsible for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

This statement has been reviewed by the FARG Committee and the Board of the Charities Regulator to ensure it accurately reflects the control system in operation during the reporting period.

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded and that material errors or irregularities are either prevented or detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure, NPD Delivery and Reform has been in place in the Charities Regulator for the year ended 31 December 2023 and up to the date of approval of the financial statements.

Capacity to Handle Risk

The Charities Regulator has a Finance, Audit, Risk and Governance Committee (FARG) comprising three Board members, one of whom is the Chair of the Committee, and two external members with financial and audit expertise. The FARG met five times in 2023.

The Charities Regulator has also established its internal audit function, through procuring the services of a third party internal auditor, the service provider conducted a programme of work agreed with the FARG in 2023.

The Charities Regulator has developed a risk management policy that is reviewed by the FARG, which sets out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff, who are expected to adhere to it. The Charities Regulator has also established a risk management process to alert management on emerging risks and control weaknesses and to assume responsibility for risks and controls within their own area of work.

Risk and Control Framework

The Charities Regulator has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A Risk Register is in place which identifies the key risks facing the Charities Regulator and these have been identified, evaluated and graded according to their significance. The Register is reviewed and updated by senior management and reviewed by the FARG on a quarterly basis. These reviews are used to plan and allocate resources to ensure risks are managed to an acceptable level.

The Risk Register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. The Board of the Authority confirm that a control environment containing the following elements is in place:

- procedures for all key business processes have been documented;
- financial responsibilities have been assigned at management level with corresponding accountability;
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management;
- there are systems aimed at ensuring the security of the information and communication technology systems; and
- there are systems in place to safeguard the assets.

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes. Control deficiencies are communicated to those responsible for taking corrective action and to management and the Board, where relevant, in a timely way. The following ongoing monitoring systems are in place:

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies;
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned; and

- there are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets/ forecasts.

Procurement

The Charities Regulator has procedures in place to ensure compliance with current Office of Government Procurement (OGP) rules and guidelines and complied with those procedures during 2023.

Review of Effectiveness

The Charities Regulator has procedures to monitor the effectiveness of its risk management and control procedures. The Charities Regulator's monitoring and review of the effectiveness of the system of internal control is informed by the work of internal and external auditors, the FARG Committee which oversees their work, and senior management within the Charities Regulator responsible for the development and maintenance of the internal control framework.

The annual review of the effectiveness of the internal controls for 2022 took place in January 2023. The 2023 annual review of the effectiveness of internal controls took place in January 2024.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2023 that require disclosure in the financial statements.



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