



An Rialálaí
Carthanas

Charities
Regulator

Trustee Duties

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Registration and Reporting

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Duties of a Charity Trustee

Where do the duties come from?

- The governing document (constitution of the charity);
- Legislation (statute); (specific duties Charities Act 2009)
- Common Law
- There are also many other legislative requirements e.g. Health & Safety, Employment Law, Revenue, Data Protection etc. and if a company, company law

“Charity trustees are the people who exercise control over, and are legally responsible for, the management of a charity”

“the board of trustees of a charity is collectively responsible for the oversight of that charity”

“While charity trustees can delegate tasks, they cannot delegate accountability”

Charities Regulator - ‘Guidance for Charity Trustees’

Not everyone can be a charity trustee

A person may cease to be qualified to act as a charity trustee. Reasons include:

- is adjudicated bankrupt;
- enters into a formal court approved insolvency arrangement with the Insolvency Service of Ireland;
- is convicted on indictment of an offence;
- is a company that is in the course of being wound up.

For further details and a full list of disqualifications from being a charity trustee, please consult section 55 of the Charities Act 2009.

General duties of charity trustees

1. Comply with your charity's governing document
2. Ensure that your charity's activities advance its charitable purpose(s) only and for the public benefit
3. Act in the best interests of your charity
4. Act with reasonable care and skill
5. Manage the assets of your charity
6. Make appropriate investment decisions

Comply with your Governing Document

The main object in your approved governing document sets the parameters for everything your charity does and can do to further its charitable purpose.

For example - if the main object states:

The main object for which the Body is established is to rescue and assist in the rescue of unwanted, abandoned and mistreated dogs and cats, including fostering and rehoming, in Dublin city and county.

A charity must not act outside of its main object

The main object for which the Body is established is to rescue and assist in the rescue of unwanted, abandoned and mistreated **dogs and cats**; including fostering and rehoming, in **Dublin city and county**.

- If this charity wants to rescue and rehome any animal other than dogs and cats, then it will need to apply for consent to amend its main object.
- Similarly, if this charity wants to extend its operations to Kildare and Wicklow as well as Dublin city and county, then it will need to apply for consent to amend its main object.

Ensure that your charity's activities advance its charitable purpose(s) only and for the public benefit

- Your charity is approved for one or more charitable purposes
- You must be able to demonstrate that your charity's activities relate directly to furthering its charitable purpose(s) and that it provides a clear public benefit
- Any private benefit must be necessary, reasonable and ancillary
- You cannot promote any other purpose(s) without the consent of the Charities Regulator

Changing the name of your charity

- You cannot change the legal (official) name of your charity without the consent of the Charities Regulator - to do so is an offence

Keep the Register up to date

- Change of address(es)
- Changes to Trustees (additions and removals)
- Changes to bank accounts
- Changes to fundraising information

Specific Duties – Charities Act 2009

- Ensure that your charity is registered on the Register of Charities
- Ensure that your charity keeps proper books of account
- Ensure that your charity prepares and submits financial accounts to the Charities Regulator
- **Ensure that your charity prepares and submits an annual report to the Charities Regulator**
- Inform the Charities Regulator if you are of the opinion that there are reasonable grounds to suspect a theft or fraud has occurred in your charity
- Ensure that you comply with directions issued by the Charities Regulator

Annual Report to the Charities Regulator

- All registered charities must submit an Annual Report (return)
- Currently consists of completion of online annual report template and optional upload of annual accounts
- Accounts must be audited if gross annual income exceeds €100,000
- All reports will be published on the Register of Charities (if your charity is a company, accounts will be made available via link to CRO)
- File an accurate, complete annual report on time (10 months after financial year end)

Trustee Guidance

- What is a charity?
- Guidance for Charity Trustees
- Guidelines for Charitable Organisations on Fundraising from the Public
- Internal Financial Controls Guidelines for Charities
- Guidance on Charities and the Promotion of Political Causes
- Managing Conflicts of Interest
- Registration Guidelines
- Model constitutions

See our website - www.charitiesregulator.ie

Trustee Guidance – eLearning module

- Available on www.charitiesregulator.ie
- Interactive and video presentations
- Real world scenarios
- Test your learning – try it again after today!



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Any Questions?

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Evaluation form

- Please complete the evaluation form (on the reverse of the agenda)
- Your feedback is appreciated