



Charities Regulator publishes 'What is a Charity?' guide

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The Charities Regulator today published guidelines to assist those who are considering setting up a registered charity.

The 'What is a Charity?' booklet sets out the legal criteria which new entities have to meet if they are to apply to be a registered charity.

"This guide outlines the legal definition of a charity in Ireland, rather than the public perception of what a charity is or is not," the Charities Regulator's Head of Registration and Reporting, Eamon O'Halloran said.

"It is a valuable resource for those who are considering whether they should establish a registered charity, as well as for existing registered charities who are considering revising their charitable purposes."

The publication sets out the 'charity test' which organisations must meet if they are to be considered to be a charity. This includes that they must:

- Operate in the Republic of Ireland;
- Have a charitable purpose only;
- Exist to benefit the public or a section of the public in Ireland, or elsewhere, through its charitable purpose(s).

The four categories of charitable purpose set out in the Charities Act 2009 are outlined, along with a short commentary on each. To be considered to be a charity, an organisation's charitable purpose must fall within one or more of these. The guide also provides a useful explanation of what is meant by "public benefit" and how this differs from private benefit.

Certain types of organisation are excluded from registering as charities under the Act. These include: trade unions; representative bodies of employers; political parties or bodies that promote a political party, cause or candidate; and organisations established solely for the promotion of athletic or amateur games or sports.

The 'What is a Charity?' guide is the latest in a suite of guidance documents produced by the Charities Regulator to encourage and facilitate the better administration and management of charities.

Other documents available on the Charities Regulator's website are: [Guidance for Charity Trustees](#); [Internal Financial Controls Guidelines for Charities](#); and [Guidelines for Charitable Organisations Fundraising from the Public](#) . Further guidance documents will be published during 2018.

The ['What is a Charity?'](#) guidance document is available on the Charities Regulator website.

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