



An Rialálaí
Carthanas

Charities
Regulator

ANNUAL REPORT 2022

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Statement from the Chairman

I am pleased to launch my eighth and final Annual Report. I retire from the Authority in October 2023.

The Charities Regulator (the Regulator) was established in 2014, under the Charities Act 2009, as the independent statutory body responsible for registering and regulating charities operating in Ireland. Initially operating under the aegis of the Department of Justice, since July 2017 when the Charities (Transfer of Departmental Administration and Ministerial Functions) Order was commenced, we have operated under the aegis of the Department of Rural and Community Development (DRCD).

Increasing public trust and confidence in the charity sector is fundamental to our work. Members of the public who fundraise for, or donate to, charities deserve assurance that their donations are used for their intended purpose.

Our aim from the outset was to establish a modern, robust and nimble Regulator. Since our establishment we have provided effective and robust regulation, which is transparent, accountable and proportionate. We have created an accurate public Register of Charities and provided accessible facilities where complaints and/or concerns can be raised and actioned.

We have also targeted resources and effort at the areas of highest risk. Since September 2016, with the commencement of Part 4 of the Charities Act, 2009 providing powers to investigate and prosecute, this has included numerous statutory investigations. Such investigations are only initiated following extensive consultation and as a last resort.

Our work has been enabled by the creation of a fit-for-purpose, efficient and effective organisation. We have established an effective administrative structure for the organisation, with a suitably qualified, experienced and skilled staff. Since mid-2022, all staff are directly employed by the Charities Regulator under a major corporate independence project that will also see the Regulator assume full control of its HR, payroll and pensions by the end of 2023.

In addition to registering and regulating charities, responsibility for the work carried out by the Commissioners for Charitable Donations and Bequests was also transferred to the Regulator in 2014. To administer this work, we established a Sub-Committee to advise the Board. I would like to thank Judge John O'Connor, who has been an external member of this committee since its establishment in October 2014.

On the date of our establishment, 8,444 charities that held a CHY number from the Revenue Commissioners were deemed registered. In the intervening years, 5,458 new charities have been registered, including 3,514 schools, while 2,396 charities have been deregistered. In December 2022 there were 11,506 charities, including 3,693 schools.

Three Statements of Strategy have been developed since our establishment, each setting out how we will work to realise our vision of a vibrant, trusted charity sector. Developing each strategy has involved wide-ranging consultation and a focus on the issues that pertained at the time. The current Strategy Statement, launched in 2022, covers the period 2022 – 2024 and focusses on

ensuring a robust and proportionate regulation and enhanced communication with charities and the public to increase awareness and understanding of charity regulation.

From the outset, we have been committed to engaging with our stakeholders in a way that informs our work, and provides a meaningful opportunity for registered charities to provide feedback. This has included establishing consultative panels on matters such as charitable fundraising, developing a governance code for the charities sector and reporting and accounting regulations for charitable organisations.

Research is another important aspect of our work, providing valuable insights and deepening understanding of the charity sector. In 2018, we commissioned Indecon to research the size, economic and social impact of the charity sector, a project that confirmed the vital role of charities in Ireland and their significant economic and social impact and huge public benefit to communities across Ireland and globally. We have also commissioned surveys of the public and the sector itself. The latest of these by Ámarach was published in May 2023.

Like all public sector bodies, we found ourselves in 2020 faced with the significant implications of COVID-19. The Regulator staff adapted to remote working and continued to provide an excellent service to our clients during this very difficult period, including reviewing reporting deadlines to facilitate charities, many of which were facing significant and existential pressures.

We worked closely with stakeholders during 2020 to ensure the planned rollout of the Charities Governance Code continued. The Code was developed following an extensive consultation process. This important initiative sets out the minimum standards that all charities should meet to ensure they are managed in an effective, efficient, accountable and transparent way. The sector's positive response to the Charities Governance Code has been very encouraging.

In 2022, we launched another important initiative. The charity classification standard will enable registered charities to identify themselves by their main activities thereby allowing for the categorisation of charities. Publication of the information on the Register will ultimately improve understanding of the charity sector, enabling the production of better statistics and information for comparison and study purposes. It will also make it easier for the public and funders generally to identify charities focussing on charitable purposes of interest to them.

During 2022, we also worked closely with our parent Department on progressing the Charities (Amendment) Bill 2022. The passing of this Bill will greatly enhance our ability to ensure greater transparency in registered charities, with the implementation of the recommendations outlined by the consultative panel on Accounting Regulations for charitable organisations.

In conclusion, I would like to thank our Board (past and present members), our Board sub - Committees including the external members, our diligent and committed staff ably led by our Chief Executive Helen Martin. I would also like to thank the Minister for Social Protection, Rural and Community Development, Heather Humphries TD, and her staff; Joe O'Brien TD, Minister of State with responsibility for Community Development and Charities, and all our stakeholders. Your continued support for the important work that we do in regulating charities in the public interest is moving us ever closer to the Charities Regulator's vision of a vibrant, trusted charity sector that is valued for the public benefit that it provides.



Paddy Hopkins - Chairman



Statement from the Chief Executive

The first year of the Charities Regulator's Third Statement of Strategy 2022-2024 was a critical one. During 2022 significant progress was made in relation to the corporate structure of the Charities Regulator, raising public awareness of charity regulation through national radio advertisement campaigns, stakeholder events and engagement on proposed legislative amendments, enhancing the information available on the Public Register of Charities and a number of compliance initiatives.

A key strategic objective for the Charities Regulator was to establish a strong and stable organisational structure through the direct recruitment of skilled and experienced staff across the organisation. The loss of experienced staff during 2021 and early 2022, necessitated a significant recruitment campaign in the second half of the year to fill numerous vacancies across the organisation. By the end of December 2022, the Charities Regulator had filled almost all vacancies with remaining roles filled by the end of May 2023. This was a significant achievement and I would like to thank the Charities Regulator's Board, the senior management team, the Department of Rural and Community Development and all staff for stepping up during what was a very challenging period. I am confident that the longer term benefits of direct recruitment in terms of staff development and retention will greatly benefit the organisation, the sector and the wider public.

Other relevant initiatives carried out during 2022 included the establishment of employee engagement and satisfaction metrics along with the launch of a blended working policy and associated trial, the results of which will be assessed in 2023.

In recognition of the importance of public trust and confidence to charities in Ireland, various public awareness-raising initiatives were undertaken encouraging the public to check the Register of Charities before donating time, money or goods to an organisation. The second survey of public attitudes to the charity sector was commissioned in late 2022, as well as a survey of the charity sector, with the results of both to be published in 2023.

In 2022, the Charities Regulator continued to push for the regulatory framework for charities to be strengthened by providing greater transparency and accountability in respect of charity finances and enhancing the range of regulatory tools available to the Charities Regulator to ensure proportionate and effective regulation. During the year, the Charities Regulator engaged with officials in our parent Department on proposals to amend the Charities Acts culminating in written submissions and an appearance before the Oireachtas Committee tasked with legislative scrutiny of the General Scheme for a Charities (Amendment) Bill in October 2022.

Given the importance of administrative cooperation with other state agencies and Government Departments, we were delighted to conclude further Memoranda of Understanding with the Charity Commission for Northern Ireland and the Department of Foreign Affairs.

Despite significant staffing challenges, 163 new charities were registered and over 14,500 customer contacts were dealt with by the Charities Regulator's contact centre in 2022.

Ensuring that the public has ready access to accurate and up-to-date information on registered charities is an important function of the Charities Regulator. In order to further enhance the Register, a new online charity details verification form was launched to make it easier for registered charities to keep their details on the Register up-to-date.

In addition, 2022 saw the launch of a new classification standard for registered charities on foot of extensive stakeholder engagement and public consultation. We are greatly encouraged by the positive reaction to the classification standard since its launch and the number of charities that have already completed the classification form for their organisations. A comprehensive classification of Ireland's charities offers important benefits to the sector, as well as those interested in it such as funding bodies, policy makers and researchers.

Our Charity Services unit continued to support charities and their advisors during 2022 by processing applications under the older Charities Acts. In addition, our Compliance and Enforcement unit closed over 500 concerns, opened two statutory investigations and published one inspectors' report. Our team also continued to support charities through issuing guidance documents and hosting numerous webinars and events for charity trustees on a wide-range of subjects throughout the year.

In the absence of a requirement to publish detailed financial statements, the annual report is a vital mechanism through which transparency and accountability can be demonstrated by charities to donors and the wider public. We were disappointed to see that only 59% of registered charities filed their annual report on time in 2022. A targeted compliance and enforcement initiative is currently under way in order to bring non-compliant charities into compliance where possible and deal decisively with those charities that have repeatedly failed to file annual reports in a timely manner.

The issue of governance remains key for registered charities and the public. The number of charities that declared full compliance with the Charities Governance Code continued to increase in 2022 to 73%. Registered charities are to be commended for their work in implementing the Code and we look forward to working in collaboration with the sector to ensure that the Charities Regulator's toolkit of guidance materials and templates continues to develop so that registered charities have available to them the guidance and materials necessary for them to be well governed.

While 2022 was a challenging year, much was achieved which collectively has provided a strong basis on which to deliver on the Charities Regulator's strategic objectives during 2023 and 2024. I would like to take this opportunity to thank the Chairman for his support, leadership and dedication to the vision of the Charities Regulator during his tenure. By placing the organisation on a strong and stable footing and with the continuing support of our parent Department, the Board, senior managers, our dedicated staff and our many stakeholders, I am confident that the Charities Regulator can continue to deliver on its 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 in Ireland.



Helen Martin - Chief Executive

About Us



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



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



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



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.



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.

What we do

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. We also approve Cy-près schemes authorising a change to the beneficiaries of, or conditions that apply to, a charitable gift such as a bequest in a will.

Key figures for 2022

73%



of registered charities
declare they fully comply with
the Charities Governance Code

11,506

charities on the Register
of Charities

6



guidance
documents published

1

investigation
report published



2

statutory
investigations
opened

642

concerns raised

566

concerns closed



Almost

124,000

visitors to charitiesregulator.ie



56,698

searches of the
Register of Charities



14,640

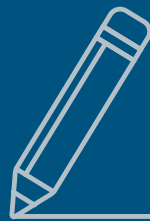
contacts dealt with by
our contact centre

163

new charities registered

82

charities deregistered



6th



Charity Trustees' Week

59%

charities filed their annual report on time



58 FOI requests
responded to

New

Charity Classification
Standard launched



1,480

webinar attendees

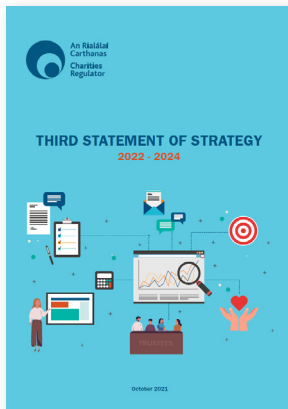


Delivering on our Strategy

Delivering on our strategy

The work carried out by the Charities Regulator is directed by our Statements of Strategy and in early 2022 we launched our third statement which covers the three year period from 2022-2024.

Building public trust and confidence in registered charities was seen as the top priority in research carried out via consultation with a range of stakeholders ahead of devising the new strategy. There was a call too for greater support for charities.



These are reflected in the new strategy which focusses on proportionate regulation and greater communication with charities and the public. The **Statement of Strategy 2022-2024** sets out four strategic priorities:

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

These strategic priorities are supported by our work in the following key areas:

- Registration of charities
- Compliance and enforcement
- Charity services and legal affairs
- Communications and stakeholder engagement
- Access to information
- Governance and management

Strategic Action 1: Public trust and confidence in registered charities is strengthened.

Achievements in 2022

- The second survey of public attitudes to the charity sector was commissioned in late 2022, as well as a survey of the charity sector. The results of both will be published in 2023 and will be used to inform the work of the Charities Regulator.
- Various public awareness-raising initiatives were undertaken encouraging the public to check the Register of Charities before donating time, money or goods to an organisation.
- A national radio advertisement campaign was undertaken on raising concerns about charities with the Charities Regulator.
- Submissions were made on the Charities (Amendment) Bill 2022 seeking to strengthen the regulatory framework for charities.

Strategic Action 2: Regulatory oversight and supervision by the Charities Regulator is effective and proportionate.

Achievements in 2022

- The new Charity Classification standard was launched.
- The number of charities that declared full compliance with the Charities Governance Code continued to increase.
- An audit was carried out of a representative sample of charities to verify the accuracy of their declarations of compliance with the Charities Governance Code.
- Memoranda of Understanding were signed with the Department of Foreign Affairs and the Charity Commission for Northern Ireland.
- A charity details verification form was launched to improve the accuracy of the Register of Charities by encouraging and assisting registered charities to ensure that their charity details are kept up-to-date on the public Register of Charities.

Strategic Action 3:

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

Achievements in 2022

- Website accessibility was independently reviewed; work commenced on implementing the recommendations and will be completed during 2023.
- Seven webinars were held with 1480 attendees, including two guidance events during Charity Trustees' Week on the Charities Governance Code and money laundering.
- Six guidance documents were published.



Strategic Action 4:

The Charities Regulator operates efficiently and delivers enhanced services.

Achievements in 2022

- Our corporate independence project was substantially completed with all required staff directly recruited by the Charities Regulator.
- Staff levels in December 2022 were at 96%.
- A blended working policy was introduced.
- Employee engagement and satisfaction metrics were developed and an initial survey was undertaken to establish baseline figures for future comparison.



Ireland's Charity Sector – an overview

Overview of the charity sector

Introduction

The Charities Regulator maintains the [public Register of Charities](#) (the Register), which is available on our website, and by the end of 2022 there were 11,506 registered charities. Across the year the public Register was searched 56,698 times, the equivalent of a search about once every ten minutes.

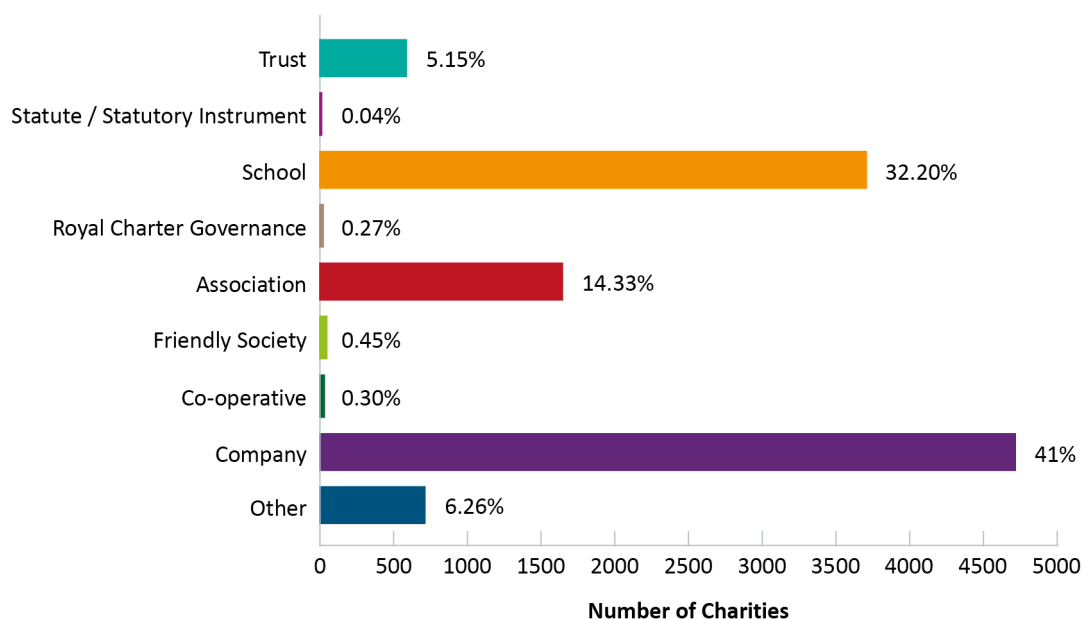
The Register contains information that supports a transparent charity sector, providing a range of details on each individual charity including:

- 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;
- a charity's declared compliance levels with the Charities Governance Code;
- annual reports filed;
- financial information;
- the number of staff employed.

Charities in Ireland vary in terms of their legal form (figure 1), charitable purpose (table 1), number of employees and/or volunteers (tables 2 and 3), their level of income and expenditure (figure 3) amongst many other factors. The complexity of their activities also varies greatly - from community based organisations to those that operate overseas or work with vulnerable people.

Legal form of registered charities

Figure 1



Charitable purpose of charities

Table 1

Area	Charitable Purpose	Nº Charities	%
Education	Advancement of education	6,674	31.9
Community welfare	Advancement of community welfare including the relief of those in need by reason of youth, age, ill-health, or disability	2,380	11.4
Poverty or economic hardship	Relief of poverty or economic hardship	1,757	8.4
Integration of disadvantaged	Integration of those who are disadvantaged, and the promotion of their full participation, in society	1,739	8.3
Religion	Advancement of religion	1,590	7.6
Health	Promotion of health, including the prevention or relief of sickness, disease or human suffering	1,384	6.6
Community development	Advancement of community development, including rural or urban regeneration	1,382	6.6
Civic responsibility or voluntary work	Promotion of civic responsibility or voluntary work	1,108	5.3
Arts, culture, heritage or sciences	Advancement of the arts, culture, heritage or sciences	1,092	5.2
Conflict resolution or reconciliation	Advancement of conflict resolution or reconciliation	229	1.1
Environment	Protection of the natural environment	414	2.0
Environment	Advancement of environmental sustainability	392	1.9
Community relations	Promotion of religious or racial harmony and harmonious community relations	282	1.3
Property	Advancement of the efficient and effective use of the property of charitable organisations	275	1.3
Animal suffering	Prevention or relief of suffering of animals	230	1.1

Note: Charities can have more than one purpose

Employee bands within charities excluding schools

Table 2

Nº Employee Bands	Nº Charities	%
NONE	2857	51.40%
1-9	1803	32.40%
10-19	360	6.50%
20-49	303	5.40%
50-249	158	2.80%
250-499	32	0.60%
500-999	16	0.30%
1000-4999	32	0.60%
5000+	2	0.00%

Based on annual reports submitted to the Charities Regulator relating to 2021

Volunteers bands within charities excluding schools

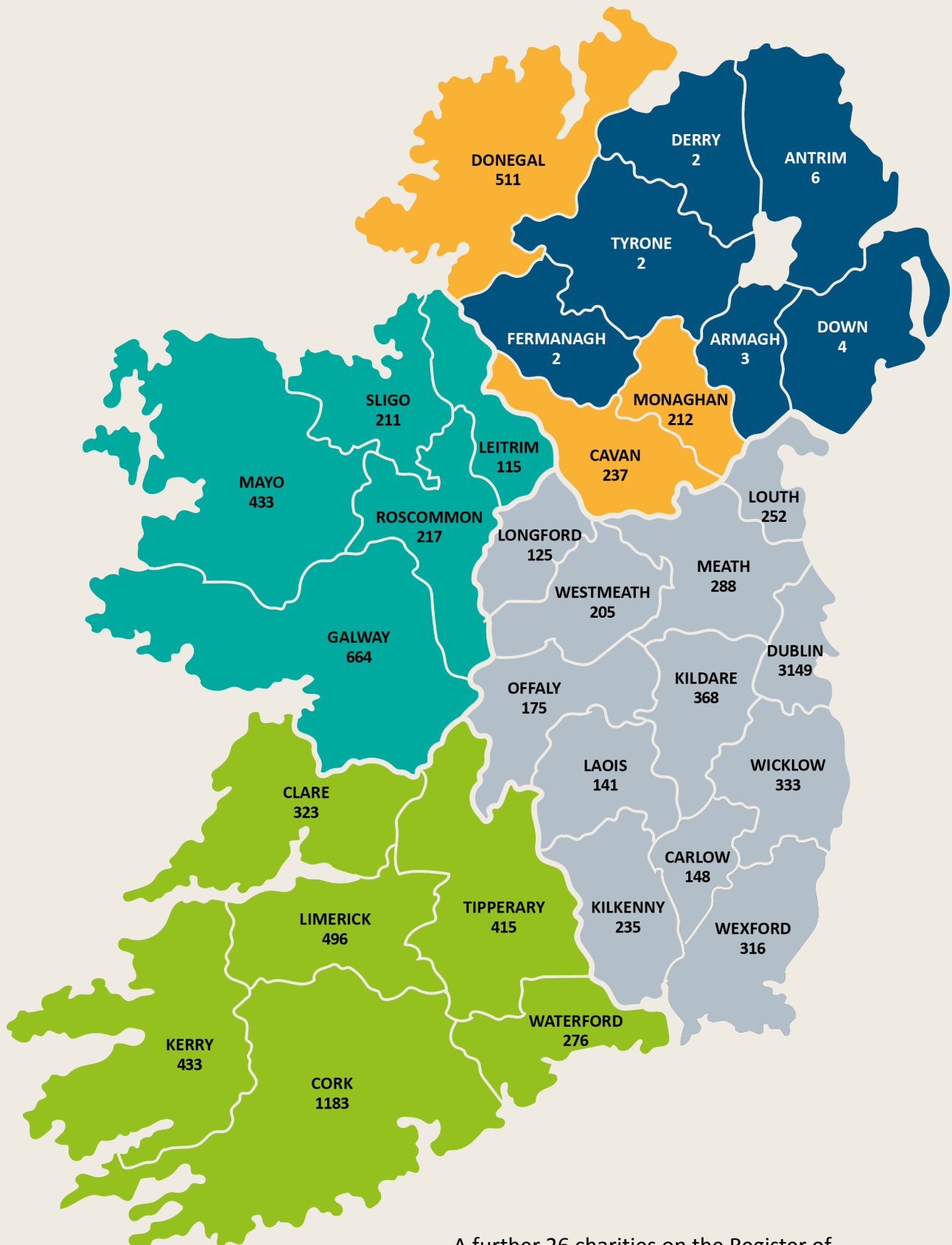
Table 3

Nº Volunteer Bands	Nº Charities	%
NONE	1305	23.5%
1-9	2134	38.4%
10-19	922	16.6%
20-49	677	12.2%
50-249	404	7.3%
250-499	58	1.0%
500-999	26	0.5%
1000-4999	26	0.5%
5000+	11	0.2%

Based on annual reports submitted to the Charities Regulator relating to 2021

Number of charities by county

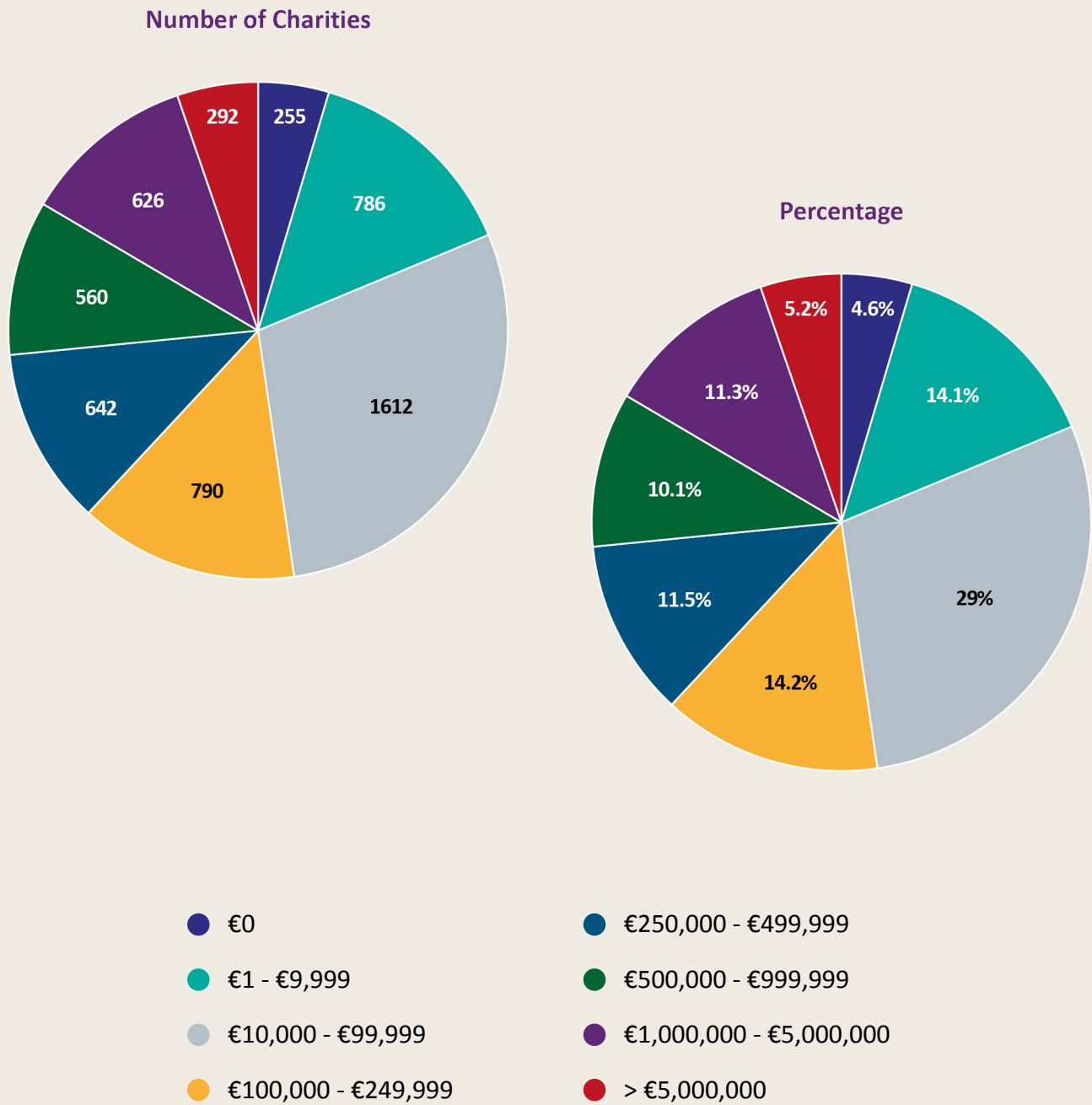
Figure 2



A further 26 charities on the Register of Charities have head offices in Great Britain.

Financial income

Figure 3



Excludes schools

Based on annual reports submitted to the Charities Regulator relating to 2021



Registration of Charities

Registration of Charities

One of the key statutory functions of the Charities Regulator is maintaining the Register of Charities (the Register). It is a legal requirement for all charities operating in Ireland to register with the Charities Regulator, regardless of their size, legal structure or income.

Being included on the Register of Charities in Ireland bestows a number of key benefits, such as:

- An organisation is permitted to call itself a charity. An organisation cannot call itself a charity or hold itself out as being a charity if it is not registered as a charity with the Charities Regulator.
- A Registered Charity Number (RCN) provides the public and donors with an assurance that an organisation is a regulated body.
- There are a number of tax exemptions, beneficial schemes and tax rebates that charities can avail of through the Revenue Commissioners.
- Charities can avail of specific funding and grants.
- The public Register of Charities contains a record of each charity, making it an important source of information for donors, funders and the public on its finances and activities.

The registration process

The registration of organisations as charities in Ireland is a legal process whereby each application is carefully assessed to ensure that an applicant meets the requirements to be registered as a charity which are set out in the Charities Act 2009 (the “Act”). This is called the ‘charity test’. It is a necessarily robust process to ensure that Ireland has a vibrant, trusted charity sector that is valued for the public benefit that it provides.

People or organisations applying to the Charities Regulator need to demonstrate:

- that they seek to promote charitable purpose(s) only for a public benefit;
- clear plans regarding the activities they intend to carry out to advance that purpose;
- clear understanding of which section of the public will benefit and how;
- the ability to advance its charitable purpose or purposes now and during the lifetime of the charity.

The application process takes time which, due to a number of factors, can vary from case to case in terms of when a decision can be made on an application. The quality and completeness of the information provided to the Charities Regulator by applicants for registration is an important factor, along with applicants’ promptness in responding to any queries and requests for additional information.

The Act does not permit the Charities Regulator to reject an incomplete charity registration application. This means that the Charities Regulator must make a substantive decision on whether or not an applicant can be entered in the Register of Charities in each case. This can lead to significant ongoing engagement by the Charities Regulator with applicants over what, in some cases, can be a protracted period of time in order to get their applications to a stage where a fair and robust decision can be made. During 2022, applications, on average, were returned five times to applicants.

This state of affairs can be problematic and impacts the overall efficiency of the registration process in certain cases. An amendment to section 39 of the 2009 Act is proposed within the General Scheme of the Charities (Amendment) Bill 2022 to address this and a number of other practical difficulties in the current day-to-day operation of the 2009 Act.

Charities registered



Deregistration

Charities should notify the Charities Regulator of their intention to wind up operations. The Charities Regulator works with such charities to ensure they wind up their activities in accordance with their governing documents and that all charity assets are dealt with appropriately including by transferring them to another charity with a similar charitable purpose.

Charities deregistered



Reasons for deregistration

During 2022, 82 charities were deregistered.

When the Charities Regulator was established on the 16 October 2014, a large number of organisations held a CHY number which was granted to them by the Revenue Commissioners. In line with section 40 of the Act, these organisations were automatically deemed registered charities on the establishment date. These are referred to as section 40 charities.

In accordance with Section 40(1) of the Act, section 40 charities are deemed to be registered in the Register for so long only as they continue to be entitled to hold a CHY number. Where Revenue removes the entitlement to a CHY number from a charity it must be removed from the Register. Almost six in ten of the charities removed from the register in 2022 (59%) were section 40 charities.

The remaining 41% of the 82 charities applied to deregister. One further registration relating to a school was deleted as it was a duplicate registration.

As part of the deregistration process, most charities complete a voluntary deregistration form that is submitted to the Charities Regulator. On this form, they are asked for the reason why they are deregistering. The top reasons given by those winding up during the year were changes to their legal form (for example a charity changing from an association to a company limited by guarantee); or that they had achieved their charitable objective.

Contact Centre



Maintaining the Register

It is a legal obligation for all charities to inform the Charities Regulator of changes to their details on the public Register. Examples of changes include:

- when charity trustees join or leave a board;
- changes to a charity's charitable purpose;
- changes to a charity's name or bank account details.

To amend these details charities can submit forms via our online portal. The submission of some forms results in automatic changes to the public Register. However in many instances the Registration unit is required to process and verify the information submitted. In 2022, 5,040 forms were processed by the unit, which updated and maintained the accuracy of the information on the Register, a key action under the first strategic objective in our Statement of Strategy.

Newly registered charity case studies



Case Study 1

Charitable purpose: The prevention or relief of suffering of animals.

In 2022, the Charities Regulator registered a number of charitable organisations which provide care to abandoned animals. One such organisation is based in the Midlands. Its charitable activities include rescuing, caring for, and rehabilitating injured, abused and neglected animals.

It carries out activities that support domestic animals such as dogs and cats, where it provides an adoption service/rehoming facility. It also provides a rehabilitation centre for natural wildlife with the goal of releasing the rehabilitated animals back into the wild.





Case Study 2

Charitable purpose: Advancement of health, including the prevention or relief of sickness, disease or human suffering.

The new charity additions to the Register in 2022 include a number of charities set up to promote health, including the prevention or relief of sickness, disease or human suffering.

Some of these newly registered charities share a similar focus, supporting neurodiverse adults and children. The activities of one charity, based in the south east of Ireland, includes the provision of high quality therapeutic services and learning supports to neurodiverse children regardless of social, economic or educational background.

The aim of this charity is to ensure that all individuals with additional needs have the opportunity to be the best version of themselves that they can be.





Case Study 3

Charitable purpose: The advancement of education.

Located in the north west of Ireland, the activities of this new addition to the Register in 2022 includes the provision of education for people with intellectual disabilities by providing accredited and enrichment training programmes with meaningful hands on community placement experiences.

The charitable organisation's overall goal is to give people with intellectual disabilities more and better choices to improve their skills, social interaction, independence and quality of life.





Case Study 4

Charitable purpose: The advancement of community development including rural or urban regeneration. The advancement of the arts, culture, heritage or sciences.

A charitable organisation was registered in 2022 to benefit people living in the north inner city area of Dublin. Their aim is to regenerate the community and advance the arts through the running of an annual arts festival. The charity also organises arts events and workshops in the community throughout the year.

The aim of this charity is to respond to needs identified within the community, devising, and developing projects which create spaces for different groups to work together, across generations and cultural differences.



Classification Standard

In 2022 the Charities Regulator launched the [Charity Classification Standard](#), which was a key action under our second strategic objective in our Statement of Strategy 2022 - 2024. The standard was approved and adopted by the Board of the Charities Regulator following an extensive development process which included consultation with registered charities and stakeholders including government departments, researchers, funders, charity representative bodies and the general public.

In simple terms the charity classification standard is how charities which share the same or similar characteristics, are divided into groups or categories. The main reason behind its introduction is that currently it is not possible to accurately or comprehensively identify or group charities with similar activities such as those working in mental health, or operating internationally, or running a community or resource centre.

Classification will help guide funders and policy makers in assessing the charity sector and facilitate collaboration and knowledge-sharing among registered charities in Ireland. Being able to group charities with similar activities will also provide clarity for research and comparison purposes. Additionally, it will assist charities in identifying other registered charities carrying out similar activities, to consider alternative ways of delivering on their charitable purpose, and to see the kinds of expertise that other charities have. [Our website](#) has more detailed information on charity classification and the simple steps it takes to classify a charity.

Annual Reporting

Every charity on the Register must file an [annual report](#) with the Charities Regulator within 10 months of their financial year end, as required by [section 52 of the Charities Act 2009](#) (“the Act”). Failure to file an annual report on time is an offence under the Act for the charity, and its charity trustees. Despite this, the number of charities filing their annual report on time has declined in recent years with just six in ten (59%) registered charities doing so in 2022. By the end of the year a further 14% of charities had filed their annual reports, bringing the total reports submitted to the Regulator to 73%. This is a decrease of 5% year on year.

A charity’s annual report provides details of a charity’s activities and financial affairs over the previous financial year. The contents of the report are published on the Register and help to inform donors and the general public of:

- the activities carried out to further a charity’s charitable purpose over the previous 12 months;
- how funds have been raised and spent by a charity;
- who has been helped by a charity;
- where the benefits of a charity’s work were felt.

Submitting an annual report is more than a legal obligation. It provides charities with an opportunity to showcase the good work they do, the benefit of that work, and to demonstrate their commitment to good governance, transparency and accountability, which [research](#) shows is linked to public trust and confidence.

To support charities, the Charities Regulator developed a range of materials during 2022 including step-by-step guides and 'how to' videos providing information on the process for filing annual reports on time and updating the Register of Charities. It also hosted a number of webinars for charity trustees and charity employees and made improvements to the accessibility of information on its website.

Non-compliance with annual reporting requirements

The Charities Regulator takes a proportionate approach where charities breach the requirements of the Act, and in most cases will seek to work with charities to bring them into compliance in the first instance. However, even though reminders are issued in the lead-up to a charity's filing deadline and sent when the deadline has passed, some charities still fail to file their annual report on time.

In the interests of transparency and fairness to those charities that do file their annual reports on time, the Charities Regulator is adopting a stricter approach to enforcing compliance with this obligation. It is committed to implementing a targeted compliance programme during 2023 to increase levels of compliance with annual reporting obligations with possible enforcement action including prosecution of the charity and the individual charity trustees and /or removal of the charity from the Register of Charities where annual reports have been outstanding for a considerable period.



Compliance and Enforcement

Compliance and Enforcement

Public trust and confidence underpins Ireland’s charity sector, and a key function of the Charities Regulator under the Charities Act 2009 is to increase levels of trust and confidence.

The Charities Regulator is committed to regulating the charity sector in the public interest to ensure compliance with charity law and support best practice in the governance, management, and administration of charities.

Our Compliance and Enforcement Unit supports, promotes, and monitors compliance with the provisions of the Charities Act 2009 and where non-compliance is detected, we take appropriate enforcement action.

Concerns

Most charities work hard to achieve their charitable purpose in compliance with charity law and best practice in governance and management. However, matters can sometimes arise which lead to concerns regarding a charity. Concerns are raised mainly by members of the public by completing the concerns form that is available on our [website](#). Additionally concerns can arise through contacts from charities, other statutory bodies, media reports and from the continuous monitoring of the sector by the Charities Regulator.

Where a concern is raised, our principal focus, as set out in our [Concerns Policy](#), is on whether there has been a breach of the Charities Act 2009 (“the Act”), for example:

- a risk of significant loss or damage to a charity, its assets or beneficiaries;
- 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 to be a charity by having a charitable purpose only and providing public benefit;
- where a body may be representing itself as being a charity in Ireland when it is not, in fact, a charity.



182 general queries and **642 concerns**
were dealt with by the Compliance and Enforcement unit.

We adopt an evidential, risk-based and proportionate approach to regulating charities, targeting our resources at the areas of highest risk and where our intervention will have the greatest impact.

When we receive a concern, it is assessed against a range of criteria, such as establishing if the concern comes under the jurisdiction of the Charities Regulator, or if it should be dealt with by a different regulator, public body or inspectorate. For example, while section 46 of the 2009 Act makes it an offence for a person to hold out that a body is registered when it is not or for a body to hold itself out as being a charitable organisation when it is not, matters relating to on-street and house-to-house collections and the confiscation of funds collected in certain cases falls within the remit of An Garda Síochána under the Street and House to House Collections Act 1962.

We also assess the risk the concern raised has on a charity's beneficiaries, its assets and its reputation.

Concerns Raised and Closed

Table 4

	2022	2021	+/-%
Raised	642	568	+13
Closed	566	543	+4

Categories of Concerns Raised

Table 5

Category	Concerns 2022	% 2022	Concerns 2021	% 2021	2022 - 2021 Comparison
Governance issues	232	36	209	37	-1
Legitimacy of charity	226	35	196	35	0
Financial control and transparency	106	17	107	19	-2
Misdirected concerns - issues outside the Charities Regulator's remit	43	7	28	5	+2
Harm to beneficiaries	13	2	14	2	0
Private benefit	13	2	13	2	0
Inappropriate political campaigning	9	1	1	0	+1

Investigations

Once a concern has been assessed, and if warranted, the Charities Regulator will seek assurances and information from the charity or organisation. Where the Charities Regulator is not assured by the information provided by a charity, we may use powers under the Charities Act 2009 to require information, issue directions, apply sanctions and, where necessary, appoint inspectors to investigate the affairs of the charity.

During 2022, the Charities Regulator opened two statutory investigations in relation to the following registered charities:

- [Irish Society for Prevention of Cruelty to Animals](#) CLG t/a ISPCA (RCN 20008734)
- [Navan Mental Health Housing Association Limited](#) (RCN 20047023)

We also published one statutory investigation report during the year, which is available on our website in relation to the following registered charity:

- [Irish Wildbird Conservancy CLG](#) t/a Birdwatch Ireland (RCN 20008963)

Charities Governance Code

Good governance is a cornerstone of ensuring that public trust in a charity and the wider sector is maintained. Transparency in governance allows the public to easily see the principles by which a charity is run. The Charities Governance Code, launched in 2018, sets out the minimum standards that a charity should meet for it to be effectively managed and controlled.

It comprises:

- six principles of governance which all charities should apply;
- core standards that we expect all charities to meet when putting the principles into action;
- additional standards that reflect best practice for charities with high levels of income and/or complex organisational and funding structures and/or significant numbers of employees.

The six principles of charity governance



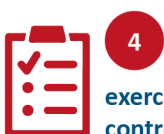
advancing its charitable purpose



behaving with integrity



leading people



exercising control



working effectively



being accountable and transparent

The Charities Governance Code was formally rolled out in 2020, following a period of learning, and since 2021 charities are required to declare their level of compliance with it in their annual report to the Regulator. Charities can select one of four options. Where a charity declares it is in full compliance with the Code, this declaration is included automatically in their entry on the public Register. Charities that declare they are in partial compliance have the option not to display this status on the Register. The status of charities that declare they have not commenced compliance with the Code is also not displayed on the Register currently. A fourth option for charities that would prefer not to declare compliance was added to the annual report form in December 2021.

In 2022, there was an increase of 4% in the number of charities declaring themselves to be in full compliance with the Charities Governance Code. During the year we also dealt with 622 queries in relation to the Charities Governance Code.

Declarations of compliance with the Charities Governance Code 2022

Table 6

	Charities 2022	% 2022	Charities 2021	% 2021
Declared themselves to be in full compliance	4,706	73	4,245	69
Declared themselves to be partially compliant	746	12	912	15
Declared themselves to be non-compliant	481	7	967	16
Preferred not to complete the compliance declaration	504	8	26	0
Submitted Charities Governance Code compliance declaration	6,437		6,150	

The Compliance and Enforcement unit continuously monitor declarations of compliance by charities and a random selection of charities are asked annually to submit their Compliance Record Form to the Charities Regulator, so we can verify the accuracy of their declaration. In 2022, the sampling found that 65% of the declarations of full compliance made during the year were accurate, a slight increase of 2% on 2021.

Charities have made significant progress in their understanding of the Charities Governance Code. This is evidenced by the high standard to which the Compliance Records Forms were completed. During the monitoring exercise, where we found that inaccurate declarations of compliance were submitted to the Charities Regulator, the relevant charities were instructed to amend their declaration of compliance accordingly and these charities are being monitored to ensure they comply.

Guidance and support

The Charities Regulator is committed to ensuring that registered charities have available to them the guidance and materials necessary for them to be well governed. Throughout 2022 the Regulator published a range of guidance materials in relation to all aspects of our work, and to support and promote best practice in the governance, management and administration of charities.

During 2022 we developed and issued guidance to charities on a number of key areas which we had identified through our engagement with charities and monitoring of queries and requests for information and advice:

- [Crisis Management for Charities](#)
- [Crisis Management for Small Charities](#)
- [Overview of the proposed Charity Financial Accounting Regulations and Charities SORP](#)
- [Credit Cards Controls for Charities](#)

We also published a review of the [Charities Governance Code's first year of operation](#).





Charity Services and Legal Affairs

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, internal governance or continue to provide services to their beneficiaries. Such requests can relate to, for example:

- proposing to sell, lease or mortgage charitable property;
- framing a cy-près scheme (changing the purpose for which charity property is held);
- appointing new trustees to charity property;
- winding up a charity’s 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.

The functions previously vested in the Commissioners of Charitable Donations and Bequests for Ireland (“CCDB”) were transferred to the Charities Regulator upon its establishment, pursuant to section 82 of the Charities Act 2009, following the dissolution of the CCDB. The Board’s Charity Services Committee (“CSC”), supported by the CSU considers these applications in detail.

Some 211 matters were considered by the CSC in 2022, a decrease of 19% on 2021 (261 matters). While there was a decrease in the number of applications considered, there was an increase in the rate at which new applications received were considered; and a further increase in the numbers of matters brought to a conclusion, with 98 matters sealed in 2022 compared to 87 in 2021.

These statistics represent the number of items dealt with at each meeting of the CSC in 2022. Some application types are required to come before the CSC on multiple occasions, as they are considered at each stage of application processing.

For example, a cy-près application for a change to the beneficiaries of, or conditions that apply to a charitable gift, involves consideration by the CSC on at least three separate occasions because of the statutory requirement for public notice and consideration of any objections or suggestions from the public before a decision is made by the Board. In some cases, a charity property sale authorisation application must be considered by the CSC on a number of occasions before a decision is made by the Board, for example, if the applicant has not demonstrated that full open market value is being obtained.

An application to the CSU commences a legal process which involves intensive legal review and correspondence with trustees and their legal advisors. The applications dealt with by the CSU vary in complexity and certain applications are very resource-intensive. For example, the approval of an application may authorise a charity to modernise its structure or deal with its property where it otherwise would not have the power to take the proposed course of action.

The Charities Regulator also considers applications from executors experiencing a difficulty in the administration of an estate involving a charitable bequest. There is no fee charged by the Charities Regulator for submission of applications to the CSU. The alternative to applications to the CSU is a potentially costly and lengthy application to the High Court.

As it is not the Charities Regulator’s function to provide legal advice, charities making submissions to the CSU are generally required to have their own independent legal advisors.

Changes to the CSU’s resources in 2021 with the appointment of a dedicated Head of Unit for the first time impacted positively on the unit’s processing of applications in 2022. For example, the CSU received fewer unnecessary applications in 2022 than 2021, which reflects the improved communication of the Charities Regulator’s functions and the circumstances where statutory authorisation is required. One example of this is the reduction from 18 to 9 in the space of a year in the number of applications unnecessarily submitted by charities seeking authorisation of sale of charity property, where they already had a power to sell their charity property and as such did not require statutory authorisation.

Matters considered but not sealed*

Table 7

Application type	Number of matters 2022	Number of matters 2021
Non-routine applications – opinion or advice	18	10
Non-routine - opinion or advice/section 2 scheme	0	1
Non-routine applications - Cy-près	21	54
Non-routine applications – compromise	1	2
Section 2 schemes of incorporation	0	2
Litigation	4	15
Executive matters	9	27
New trustees appointments	24	24
Section 34 applications considered (property disposals not sealed)	12	9
Approval of fees/grants	2	2
Power of sale	8	19
Application re Common Investment Fund	0	2
Any other business	14	7
Subtotal matters not sealed	113	174

Matters sealed*

Table 8

Application type	Number of matters Sealed 2022	Number of matters Sealed 2021
Formal - opinion or advice	13	9
Formal - Cy-près	9	17
Formal - amending order	0	1
Formal – section 2 schemes of incorporation	0	1
Routine applications - property disposals (e.g. authorisation of mortgages, sales, transfers, redress)	58	48
Appointment of new trustees	18	11
Subtotal matters sealed	98	87
Total matters considered	211	261

*Note: When certain applications to the CSU 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.

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

Table 9

Total combined value of sales of charity property authorised by the Charities Regulator in 2022 (section 34(1) of the Charities Act 1961)	€19,978,850
Total combined value of transfers of charity property between charities authorised by the Charities Regulator in 2022 (section 34(2) of the Charities Act 1961)	€61,815,300*
Total combined value of the charity property that was the subject of applications approved under the seal of the Charities Regulator pursuant to the statutory power to frame a cy-près scheme (section 29 of the Charities Act 1961) and statutory power to issue a formal statement of Opinion or Advice to those encountering difficulties in the administration of a charity/charitable trust (section 21 of the Charities Act 1961) in 2022	€82,675,956**

* This figure is an estimated figure. One transaction authorised included a property with an estimated value of €55 million

** Two cy-près schemes involving the merger of six charities into two included assets valued at a combined total of €81,403,120

Guidance and support

The CSU published articles in the [Charities Regulator's e-zine](#) in December 2022 setting out the requirements for applications to the CSU which related to the authorisation of the sale of charity property and the compliance declaration that is now required for all applications. This reflects the work being done to streamline functions delivered by the CSU with other functions of the Charities Regulator and the increased scrutiny of proposed sale of charity property.





Case Study 1

In 2022 the CSU considered the sale of a charity property in Dublin city centre. Initially the sale was agreed “off-market” however this was not authorised by the Charities Regulator. The CSC is the committee of the Board that reviews these applications and makes recommendations on them to the Board of the Charities Regulator. In this case, the CSC did not consider the sale agreed price to be full open market value, based on the application documentation presented, including comparable property prices in that location and the price that was originally paid by the charity to buy the property.

The CSC directed that the property was put on the market for a period of 6 weeks (with appropriate marketing and signage to bring the sale of the property to the attention of all potential bidders). Several higher offers were received and the highest offer was accepted. The price achieved was 25% higher than the price the charity originally agreed, which resulted in a six figure sum increase in the sale price. The application for authorisation of sale was granted in respect of the higher sale price for the property.

Legal Affairs

The Charities Regulator has a legal affairs team which provides in-house legal support across the organisation. During 2021, the team gave legal advice on a diverse range of regulatory and other matters.

Memoranda of Understanding (MoUs)

We recognise the important role that other organisations, including state bodies, play in ensuring trust and confidence in Ireland’s charity sector.

In April 2022 the Charities Regulator signed an MoU with the Charity Commission for Northern Ireland. This builds on existing shared work in supporting registered charities to further enhance levels of public trust and confidence in the sector, a key objective of the Charities Regulator’s strategy.

The formal agreement sets out a transparent framework by which the two charity regulators will co-operate and collaborate to uphold the integrity of charitable organisations and charitable trusts in Ireland and Northern Ireland. Under the terms of the MoU, the two organisations may share information or provide assistance for the purpose of the performance of their statutory functions.

In June the Regulator signed an MoU with the Department of Foreign Affairs. The Department of Foreign Affairs manages Ireland’s official overseas development assistance (ODA) programme, which supports Irish registered charities to deliver development and humanitarian programmes. The Department also provides grants, including to Irish registered charities, through the Emigrant Support Programme and through the Reconciliation Fund.

These MoUs support cooperation and collaboration in the interest of ensuring the appropriate sharing of information, and upholding the integrity of charitable organisations and charitable trusts across Ireland and overseas, supporting public confidence in charities operating in Ireland or under Irish law.



Communications and Stakeholder Engagement

Communications and Stakeholder Engagement

Strengthening public trust and confidence in registered charities is a core objective in the Charities Regulator's Statement of Strategy 2022 - 2024. Central to delivering on this objective is effective communication and engagement with stakeholders, including charities, their beneficiaries as well as donors and the wider public.

The Charities Regulator's Statement of Strategy 2022 – 2024 sets out an ambitious work programme for the organisation with significant outputs required to achieve the stated metrics. The Communications and Stakeholder Engagement Unit works to support the achievement of these objectives through initiatives spearheaded by the unit, as well as working to support and facilitate the outputs of other units across the organisation including Charity Services, Compliance and Enforcement and Registration.

During 2022 the unit focussed on increasing awareness and understanding of the role of the Charities Regulator as well as the statutory obligations of charity trustees, and providing guidance to charities and trustees on best practice governance and compliance.

Guidance and Information

During 2022 we published guidance on a range of matters including:

- [Guidance note on Charity Trustee Term Limits and Succession Planning;](#)
- [Charity Financial Accounting Regulations and Charity SORP;](#)
- [Crisis Management for Small Charities;](#)
- [Crisis Management for Charities;](#)
- [Credit Card Controls;](#)
- [The Charity Classification Standard.](#)

In addition to the six guidance documents published in 2022, the Charities Regulator updated its governance framework as well as its complaints, concerns and protected disclosure policies.

Our corporate publications in 2022 included the [Charities Regulator’s Annual Report 2021](#), a [Compliance Report](#) which provided an overview of regulatory compliance by registered charities in Ireland, and a [Charities Governance Code Review for 2021](#), which examined levels of compliance with the Charities Governance Code for the first time. We also published a Customer Service Charter and Action Plan and the [Charities Regulator’s Statement of Strategy 2022 – 2024](#).

We recognise that the Charities Regulator’s website is an important channel of communication with the public, charities, and their trustees. It is a valuable resource to them in achieving best practice and regulatory compliance. Making the website as accessible as possible for our users is a high priority for the Regulator. To this end the Charities Regulator commissioned an independent accessibility review of its website and in 2022 began implementing the recommendations of that review. It is expected that these changes will be fully implemented by the Autumn of 2023.

Additional changes were made to the website to improve user experience and information accessibility including a new layout and updated content for the Charity Services unit and annual reporting sections.

During the year, we also undertook a small number of targeted email campaigns as part of the Charities Regulator’s activities to help inform and support the governance role of trustees. These email campaigns covered topics such as annual reporting obligations.



Patrick Hopkins Chairman and Helen Martin Chief Executive with Joe O’Brien TD, Minister of State with responsibility for Community Development and Charities at the launch of the Charities Regulator’s Annual Report 2021.

Stakeholder consultation and research

In March 2022 we provided support for the charity and public consultation process to gather feedback in relation to the proposed charity classification standard. This open consultation included issuing links to the draft standard and an online survey/questionnaire, together with information about how to make a more detailed submission, to all charity and trustee email addresses held by the Regulator. As well as holding a webinar, the open consultation was also promoted on the Regulator’s website and via social media channels. The survey was completed by 275 individuals and 14 submissions were received.

During 2022 we also commissioned research on the public’s charitable giving intentions at Christmas. The survey underlined the generosity of the Irish public with 86% of all adults indicating that they would definitely or probably give to a charity over Christmas. The results of the research were published as part of planned activity to promote informed giving and encourage people to check the Register of Charities before giving money, time or goods to a charity.

To assist the unit in developing the Charities Regulator’s guidance resources for charity trustees, it also introduced ‘pulse’ surveys during the year - short, easy to complete surveys seeking the input and suggestions of charity trustees.

Events

Each year the Communications and Stakeholder Engagement unit holds seminars and other events to provide further guidance and support to the charity sector. In 2022 these included webinars on topics such as annual reporting and money laundering risks as well as a consultation with stakeholders on the proposed classification standard.

“Thank you, very informative session”

Charity Trustees’ Week



“This was a very useful presentation. Thank you.”

A bumper calendar of events was organised for the 6th annual Charity Trustees’ Week, which took place from 14th to 18th November 2022. The annual event celebrates the contribution of more than 76,000 volunteer trustees across the country who are responsible for overseeing the operations of Ireland’s over 11,500 registered charities, including directors, board members and committee members.

The event is organised by the Charities Regulator in partnership with seven other umbrella bodies that work with and represent charity trustees: Boardmatch Ireland; Carmichael; Charities Institute of Ireland; Dóchas; Pobal; Volunteer Ireland and The Wheel.

The Charities Regulator hosted three events over the week, which for the first time since 2019 included an in person event. We launched the new charity classification standard at our first event, providing an overview of charity classification, its benefits and how it works in practice. The webinar included tips and examples to assist charity trustees in deciding which categories are the ‘best fit’ for their charity within the classification, as well as information about completing the charity classification form.



Joe O’Brien TD, Minister of State with responsibility for Community Development and Charities with (left to right): Nina Arwitz, Volunteer Ireland; Scott Kelley, Charities Institute Ireland; Madeleine Delaney, Charities Regulator; Diarmaid Ó Corrbuí, Carmichael; Jane-Ann McKenna, Dóchas; Anna Shakespeare, Pobal and Hugh O’Reilly, The Wheel, member organisations of the Charity Trustees’ Week steering committee, at the launch of the 2022 event.

“Very good takeaway advice about the risk register”



Helen Martin, Chief Executive at the recording of a special podcast by Pobal to mark Charity Trustees' Week.

We travelled to Athlone for our second event, which focussed on the Charities Governance Code. This hybrid event co-hosted with Volunteer Ireland was chaired by Fergus Finlay, former CEO at Barnardos Ireland and provided insights and practical guidance on how the Charities Governance Code can help charities ensure their organisations are run effectively and efficiently.

The final event run by the Charities Regulator was on money laundering and terrorist financing and the risks for charities. This was a joint event with the Garda National Economic Crime Bureau.

Additionally Helen Martin, Chief Executive, contributed to a number of other stakeholder events across the week.

Communications Channels

Media Relations and Advertising

The media are an important and effective channel to reach other stakeholders. The Charities Regulator published nine press releases in 2022. These led to national and regional coverage, bringing the public and other stakeholders' attention to a range of matters including the importance of informed giving when donating to support those impacted by the war in Ukraine, as well as a report on the findings of a statutory investigation.

Additionally, the Charities Regulator published four public notices, two of which concerned the commencement of statutory investigations into charities.

A national radio advertisement campaign was undertaken to increase awareness of how the public can raise concerns about charities with the Charities Regulator.

Website and Social Media

In 2022 the Charities Regulator website had almost 124,000 unique visitors. Monitoring the traffic to our website and how our users engage with it helps identify the areas of most interest to our stakeholders and how best to improve the experience of those who engage with our work.

Social media is an essential communication tool of the Charities Regulator. It allows us to provide information and highlight guidance available to trustees and charities. Throughout 2022 we continued to grow our audience and the number of followers on our social channels through increased activity.

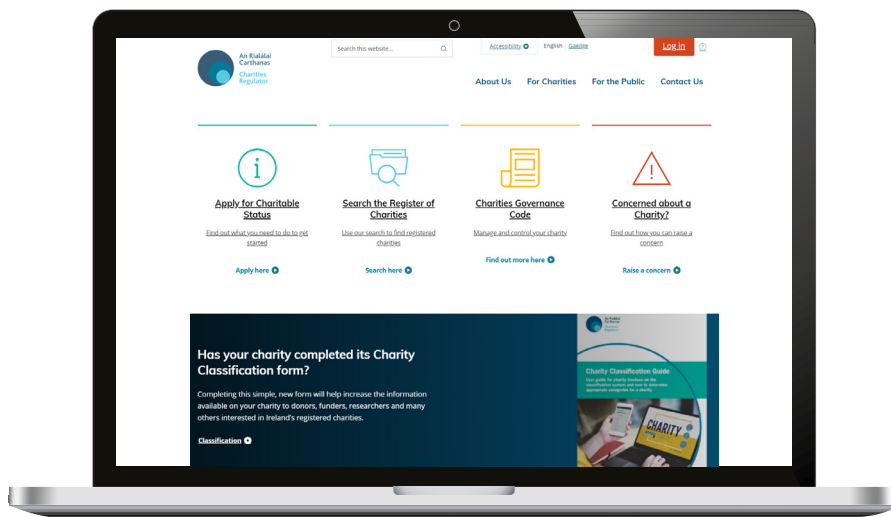
Charities Regulator E-zine

We published four editions of our quarterly e-zine (digital newsletter) which keeps registered charities and interested members of the public up to date with what is happening in the area of charity regulation, events and available guidance. In 2022 the e-zine was delivered to over 26,000 subscribers including charity trustees and employees and others interested in Ireland's charity sector.

Internal Communications

The Communications and Engagement unit supports internal communications within the organisation. During the year we implemented a multi-layered programme of engagement to keep employees informed of key initiatives and developments including around working practices. For example, like many organisations, during the year the Charities Regulator transitioned from working remotely to a blended working model, as restrictions introduced in line with public health guidelines eased. In October, after consultation with employees, the Charities Regulator introduced a blended working policy on a pilot basis.

To support staff wellbeing we also established an employee social and wellbeing committee to oversee a programme of events. Additionally, working with the Head of Corporate Affairs we developed and implemented an internal survey to establish an employee engagement and satisfaction metric.





Access to Information

Access to information

The Charities Regulator is committed to furthering levels of accessibility and transparency whenever possible. While the remit of the Charities Regulator can limit the level of detail that we can publish, such as with activities related to compliance and enforcement, our commitment is seen in our responsibilities to the Open Data Directive, the publishing of Board minutes on our website and our handling of other data and information requests.

Access to information requests received

Table 10

Request type	Number of requests received
FOI	58
Data Protection	3
Open Data	0
General query	5

Freedom of Information

One of the ways in which people can request information is via the Freedom of Information Act 2014 (FOI Act). In 2022, we received 58 requests under the FOI Act, the majority of which (54) related to non-personal matters. This was an increase of 29% in the number of requests received in 2021. All requests were dealt with and concluded by year end. It takes on average four hours to complete an FOI request, meaning around 281 hours were spent completing requests in 2022.

A full list of all non-personal FOI requests can be found on the Charities Regulator [website](#).

Statistics on decision issued

Table 11

	Total	Granted	Part Granted	Refused	Withdrawn or handled outside FOI	Internal Review
Personal	4	0	2	1	1	0
Non-personal	54	4	36	9	5	1
Mixed	0	0	0	0	0	0
Total	58	4	38	10	6	1
Open at the end of year	6	1	5	0	0	0

Requestors

Table 12

Journalists	Business/ Interest Groups	Oireachtas	Staff	Client (including charities)	Others (members of the public)	Total
13	6	1	2	20	16	58

The Charities Regulator received one request for an Internal Review in 2022 and one request for an Office of the Information Commissioner (OIC) review. The internal review varied the original decision and three additional documents were released. Following the OIC review, the Information Commissioner updated the original decision and directed the Charities Regulator to release an additional five documents to the requestor.

Other requests for information

Data Protection

The Charities Regulator received three subject access requests (SARS) under the Data Protection Act 2018, during 2022. Two requests were part granted with only the information relating to the requestors being released. The third request related to a request for erasure. The Charities Regulator was required to refuse this request as it is required under employment legislation to retain certain personal information for a specific amount of time before destroying it.

Open Data

The Charities Regulator is committed to its responsibilities under the Open Data Directive in facilitating the release of all public sector data it holds in a free and open format. To ensure full compliance and transparency the Charities Regulator undertook an Open Data Audit to identify all relevant datasets it holds as well as implementing an Open Data Publication Plan and Open Data Roadmap. All open datasets are published through the data.gov.ie portal.

Protected Disclosures

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

Six protected disclosures were submitted to the Charities Regulator in 2022. All were assessed by the Charities Regulator’s Compliance and Enforcement unit in accordance with our protected disclosure procedure. No internal protected disclosures were received.

Engagement with Oireachtas members

In accordance with the Department of Public Expenditure, NDP Delivery and Reform's Circular 25 of 2016, the Charities Regulator provides a dedicated mailbox to address the queries of Oireachtas members and to receive feedback.

Data Breaches

Seven breaches, which were identified and confirmed as low risk following assessment by the Charities Regulator's Information Governance Manager and Data Protection Officer, occurred in 2022. The Charities Regulator has begun to log near misses, which are situations in which safeguards that have been established manage to offset any breaches that could occur. Four such occurrences were identified in 2022.

General queries

Five general queries were received relating to FOI on matters such as how to obtain information from charities that aren't subject to FOI, and detailed information on the finances of charities. The public Register of Charities contains the financial information submitted by charities to the Charities Regulator in their annual reports. Registered charities are not currently obliged to attach detailed financial statements to their annual reports.





Governance and Management

Governance and Management

The Charities Regulator comprises five business units reporting into the Chief Executive, who is responsible for leading the day to-day work and operation of the organisation, and ensuring that the Authority's strategy and decisions are implemented efficiently and effectively.

Under Strategic Objective 4 of our third Statement of Strategy 2022-2024, the Charities Regulator seeks to operate efficiently and deliver enhanced services. During 2022, we progressed initiatives to ensure that relevant targets were achieved by the end of the year which included:

- Corporate Independence Project substantially completed;
- 95% of required staff resources in place;
- Staff engagement and satisfaction metric established;
- Customer satisfaction metrics established and reviewed annually.

When the Charities Regulator was established in 2014 civil servants were assigned to it with the intention that the Regulator would appoint and employ its own staff in due course. While the staffing profile of the organisation had been changing, a major initiative was undertaken during 2022 to accelerate and complete the changeover as part of a corporate independence project that will also see the Charities Regulator assume full control of its HR, payroll and pensions by the end of 2023.

During 2022, the Charities Regulator and the Department of Rural and Community Development worked together to develop pathways for staff assigned to the Charities Regulator to become directly employed by the Regulator and those who wished to remain as civil servants and be redeployed to the wider civil service.

Given the size of the organisation, the loss of staff returning to the civil service had a considerable impact on the Charities Regulator's capacity to carry out its work as usual during the year with reduced staff levels. To minimise the impact on service delivery, senior members of management stepped in while continuing their day-to-day work alongside engaging in a significant recruitment process. By the end of 2022, the number of staff directly employed by the Charities Regulator had increased from fifteen to forty-two, thereby achieving the Regulator's goal and the long-term benefit of ensuring a more stable complement of suitably qualified, experienced and skilled staff.

The management team was strengthened during the year with the following appointments:

- Head of Investigations and Enforcement; and
- Head of Communications and Stakeholder Engagement.

The Charities Regulator launched its own Employee Handbook in June of 2022. This Handbook represents a comprehensive guide to policies, procedures and codes which exist within the organisation and is intended to serve as a practical reference document for staff.

The Charities Regulator actively supports talent development, with colleagues encouraged, facilitated, and enabled to achieve their full potential. In addition to supporting relevant individual training needs, we delivered three internal training sessions during 2022:

- Data Protection Principles, FOI and Records Management;
- Protected Disclosures;
- Cyber Security.

Covid–19 and return to the office

The Charities Regulator is fully committed to promoting a positive working environment that takes account of the needs of individuals, while at the same time meeting the needs of the organisation. In 2022 the Charities Regulator commenced a gradual return to the office, starting with one day per week in the office in March and culminating with the commencement of the rollout of a Blended Working Policy in October with staff returning to a minimum of three days per week in the office.

While most public health restrictions were lifted, some office protocols remained in place. On-line video conferencing facilities and meeting software enabled the Board of the Authority, Committees, management and staff to meet in a regular and structured manner throughout 2022. Virtual facilities such as these ensured the Charities Regulator continued to deliver on its statutory functions while also maintaining its focus on the health and safety of staff and their wellbeing through a positive and supportive work environment.

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).

The Charities Regulator procured the services of a specialist health and safety advisory firm and undertook a number of related initiatives during 2022. These included the formation of a safety committee, training and appointment of first aiders and fire wardens and the drafting of a comprehensive Safety Statement.

The Charities Regulator aims to ensure, as far as is reasonably practicable, the safety, health and welfare of all staff. The Charities Regulator also aims to ensure that persons who, although not employees, may nevertheless be affected by the work activities of the Charities Regulator, are likewise not exposed to risks to their safety, health and welfare.

The Charities Regulator has also procured its own providers of occupational health services to assist it in addressing its employment-related occupational health requirements.

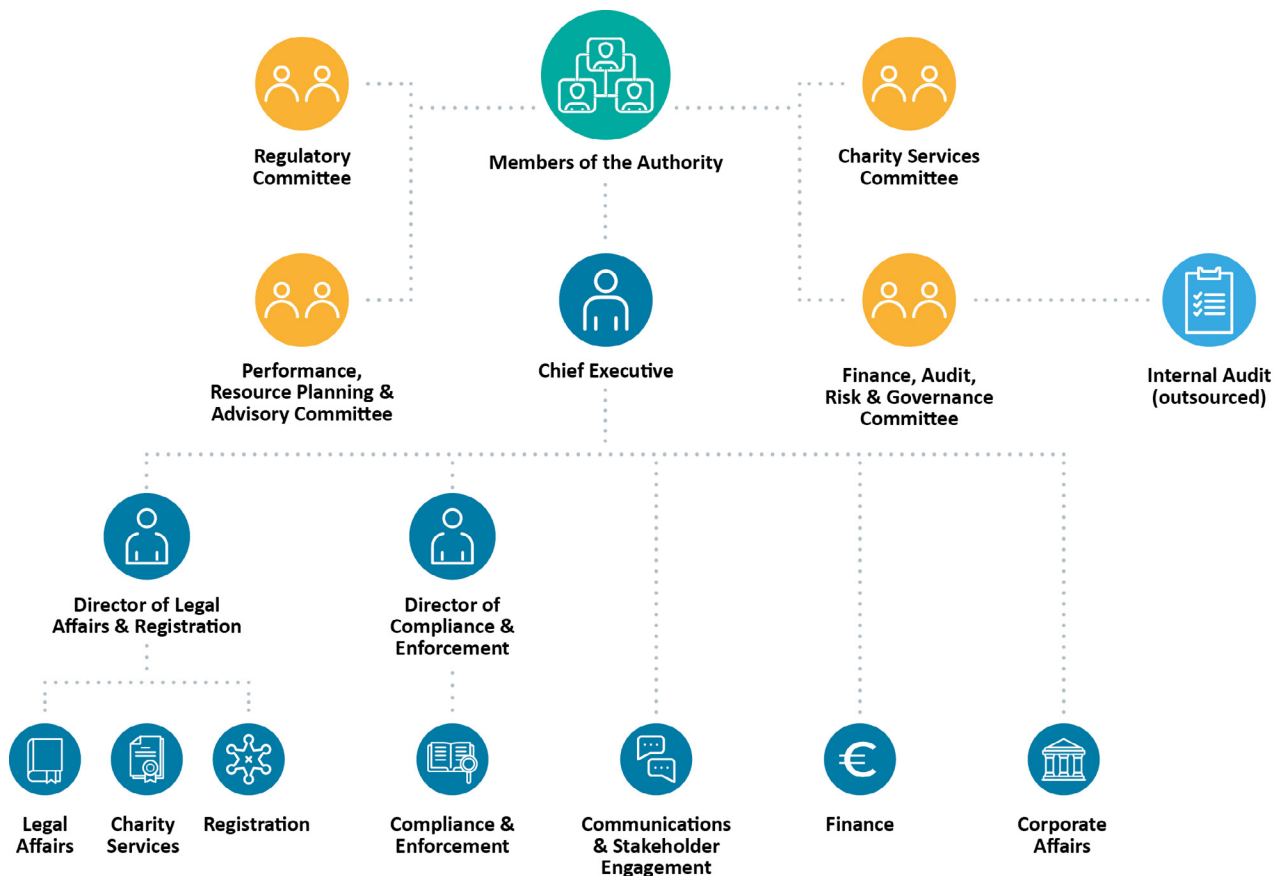
Business Plan Tracking

Each year a business plan is prepared by the Charities Regulator management 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.

Each month, management prepare and update a Business Plan Tracker which monitors progress against the targets set out in the business plan and identifies any actions that may be at risk of not being completed on time, enabling mitigation steps to be considered and taken as appropriate. The Business Plan Tracker is also assessed by the Board, and was reviewed on seven occasions in 2022.

Corporate Governance

Figure 4 Organogram of the Charities Regulator’s management structure.



The Charities Regulator is an independent statutory body established under and governed by the Charities Act 2009. As a public body, we continuously work to ensure that we meet the requirements set out in the Code of Practice for the Governance of State Bodies (2016).

Under the Charities Act 2009, the Charities Regulatory Authority comprises not less than nine and not more than 20 members. Members are appointed by the Minister for Rural and Community Development in accordance with the Act and represent a broad range of skills and experience in line with the Act and the Code of Practice.

In January 2022, there were eight members. At the end of April 2022 this number increased to 13 when five new members were appointed by the Minister for Rural and Community Development. In October 2022 the terms of three Board members came to an end and they were replaced by three new Board members in the same month. The Charities Regulator has documented a Scheme of Delegation which sets out the key functions of the Charities Regulator, including the roles and functions which have been reserved for the Board and those which have been delegated to the Chief Executive.

Procurement

A number of procurement competitions were successfully completed by our Corporate Affairs unit in 2022 and included the following:

1. Provision of Data Protection Officer Services;
2. Provision of Legal Services;
3. Provision of Media Monitoring Services;
4. Provision of Website and Digital Platform Portal Accessibility Services;
5. Provision of Print and Design services;
6. Provision of Health and Safety Services;
7. Provision of Occupational Health Services;
8. Provision of External Governance Evaluation Services;
9. Provision of Business Continuity and Disaster Recovery Services;
10. Provision of Board Meeting Management Software;
11. Provision of Business Analyst Services for the digital platform;
12. Provision of Project Management Services for the digital platform.

The Charities Regulator makes use of existing Office of Government Procurement (OGP) Framework Agreements where 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.

Risk Management

The Risk Management Framework of the Charities Regulator includes a Risk Management Policy, a Risk Appetite Statement and a Corporate Risk Register. Our Risk Management Framework is aligned with the Department of Public Expenditure, NDP Delivery and Reform guidelines on Risk Management and is detailed within the Financial Statements' section of the Annual Report.

The Risk Management Policy and the Risk Appetite Statement are reviewed and approved by the Board on an annual basis as required by the Code of Practice for the Governance of State Bodies (2016). The Risk Register is reviewed by the Executive Management Team on a regular basis. The Finance, Audit, Risk and Governance (FARG) Committee reviewed the Risk Register five times in 2022 and the Board reviewed and approved the Risk Register seven times throughout the year.

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 programme of work agreed with the FARG Committee in 2022. The following reviews were carried out in 2022:

- Review of Effectiveness of Internal Financial Controls;
- Review of Compliance with General Data Protection Regulations (GDPR);
- Review of Communications and Stakeholder Engagement Unit;
- Review of Registration processes and procedures.

Section 42 of the Irish Human Rights and Equality Commission Act 2014

In 2022, as part of its ongoing commitment to meet its obligations under Section 42 of the Irish Human Rights and Equality Commission Act 2014, the Charities Regulator has put in place measures to ensure that consideration is given to human rights and equality in the development of policies, procedures and engagement with its employees and customers in fulfilling its mandate to protect the human rights of staff and customers.

The initiatives undertaken during the year included the launch of the Charities Regulator's Employee Handbook which addresses such matters as accessibility; dignity and respect at work; diversity, equality and inclusion and staff wellbeing. Additionally, supported by the Charities Regulator's Access Officer and the Communications and Engagement Unit, the organisation sought to enhance its various communications with stakeholders to make them accessible to the widest audience possible, including the provision of training to staff in relation to the accessibility of electronic documents. An independent review of the Charities Regulator's website was commissioned, for example, to check compliance with the European Union (Accessibility of Websites and Mobile Applications of Public Sector Bodies) Regulations 2020 - S.I. No. 358/2020. Implementation of the findings began and will be completed during 2023. Changes were also made to the content on the website, to guidance documents and other corporate materials as part of the Charities Regulator's commitment to accessibility including the principles of plain English.



The Charities Regulatory Authority

The Charities Regulatory Authority

Members of the Authority

Table 13: Membership of the authority

Patrick Hopkins, Chairperson	Lorraine Lally**
David Brady*	Darren Lehane SC***
Tom Costello*	Máire McMahon
Patricia Cronin*	Michael O’Sullivan***
Cathy Holahan**	Martin Sisk
Nicola Keogh**	Dr Geraldine Smith**
Rosemary Keogh	Ercus Stewart SC
Stephen Keogh***	Tony Ward**

* Term expired 15th October 2022

** Tenure commenced 27th April 2022

*** Tenure commenced 26th October 2022

Gender balance in membership of the Authority

As at 31 December 2022, the Authority membership comprised six female (46%) and seven male (54%) members, and there are no positions vacant. 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 Authority, the Charities Regulator’s Gender Balance, Diversity and Inclusion Policy for Authority Members promotes gender balance and diversity in board membership, specifically the implementation of measures aimed at maintaining and where appropriate exceeding the 40% representation of women and of men on the Board of the Authority in line with the Code of Practice for the Governance of State Bodies (2016).

Under the Charities Act 2009, the Authority can establish Committees to assist and advise it in relation to its functions. The Authority has established four committees as follows:

1. Regulatory Committee;
2. Performance, Resource Planning and Advisory Committee;
3. Finance, Audit, Risk and Governance Committee;
4. Charity Services Committee.

Regulatory Committee

The Regulatory Committee oversees the effectiveness and controls around the delivery of the Authority's registration, reporting and other regulatory functions. It met five times during 2022.

Members of the Committee during 2022 were:

- Tom Costello (Chairperson and Authority Member)*
- Martin Sisk (Chairperson and Authority Member)**
- David Brady (Authority Member)*
- Tony Ward (Authority Member)***
- Cathy Holahan (Authority Member)****
- Katie Cadden (External Member)

* Term Expired on 15th October 2022.

** Appointed as Chairperson on 22nd September 2022

*** Appointed on 23rd June 2022.

**** Appointed on 22nd September 2022.

Performance, Resource Planning and Advisory Committee

The Performance, Resource Planning and Advisory Committee reviews the performance of the Chief Executive and senior management, evaluates the adequacy of resources in place, and advises the Chief Executive and senior management on associated matters. The Committee met three times during 2022.

Members of the Committee during 2022 were:

- Patrick Hopkins (Authority member and Chairperson)
- Tom Costello (Authority member)*
- Patricia Cronin (Authority member)*
- Geraldine Smith (Authority member)**
- Máire McMahon (Authority Member)***

* Term Expired on 15th October 2022

** Appointed on 22nd September 2022.

*** Appointed on 23rd June 2022

Finance, Audit, Risk and Governance Committee 2022

The Finance, Audit, Risk and Governance (FARG) Committee provides advice on matters relating to Financial Reporting; Risk Management; Systems of Internal Control; Audit; and the Charity Regulator's process for monitoring compliance with its statutory obligations. The Committee met five times during 2022.

Members of the Committee during 2022 were:

- Rosemary Keogh (Chairperson and Authority Member)
- Máire McMahon (Authority Member)*
- Martin Sisk (Authority Member)*
- Geraldine Smith(Authority Member)**
- Cathy Holahan (Authority Member)**
- Martin Corboy (External Member)***
- Michelle Walshe (External Member)***

* Term expired on 23rd June 2022.

** Appointed on 23rd June 2022.

*** Appointed on 1st January 2022

Charity Services Committee

This Committee assists the Authority in carrying out the functions previously vested in the Commissioners of Charitable Donations and Bequests. These include authorising the disposal of charity property, the appointment of new charity trustees, the vesting of charity property in charity trustees, framing and altering schemes of incorporation and Cy-près schemes and approving grants and scholarships.

The Committee met 9 times during 2022.

Members of the Committee during 2022 were:

- Ercus Stewart (Chairperson)
- Patricia Cronin (Authority Member)*
- David Brady (Authority Member)*
- Nicola Keogh (Authority Member)**
- Lorraine Lally (Authority Member)**
- Graham Richards (External Member)
- Judge John O'Connor (External Member)
- John Gill (External Member).

* Term expired on 15th October 2022

** Appointed on 23rd June 2022.

Table 14: Memberships and attendance at Board and Committees in 2022

	Authority Meetings	Regulatory Committee	Performance, Resource Planning and Advisory Committee	Finance, Audit, Risk and Governance Committee	Charity Services Committee
	9 meetings	5 meetings	3 meetings	5 meetings	9 meetings
Patrick Hopkins	9/9		Chairperson 3/3		
David Brady	6/7	4/4			5/5
Tom Costello	7/7	Chairperson 4/4	1/1		
Patricia Cronin	6/7		1/1		5/5
Cathy Holahan	5/6	1/1		1/2	
Nicola Keogh	6/6				4/4
Rosemary Keogh	7/9			Chairperson 5/5	
Stephen Keogh	1/1				
Lorraine Lally	6/6				4/4
Darren Lehane SC	1/1				
Máire McMahon	8/9		2/2	3/3	
Michael O'Sullivan	1/1				
Martin Sisk	7/9	Chairperson 5/5		3/3	
Dr Geraldine Smith	6/6		2/2	2/2	
Ercus Stewart SC	8/9				Chairperson 9/9
Tony Ward	6/6	2/2			

External Committee Members					
Katie Cadden		5/5			
Martin Corboy				4/5	
John Gill					9/9
Judge John O'Connor					7/9
Graham Richards					8/9
Michelle Walshe				4/5	



Executive Management Team

Executive Management Team

The members of the Executive Management Team in 2022 were:

Helen Martin	Chief Executive
Madeleine Delaney	Director of Legal Affairs and Registration.
Thomas Mulholland	Director of Compliance and Enforcement
Malachy Cardiff	Head of Corporate Affairs and Secretary to the Board for the Charities Regulator
Geraldine McCarthy	Head of Communications and Stakeholder Engagement (appointed March 2022)
Niall Scanlon	Head of Finance
Meagan Gill	Head of Registration
Seán O'Connor	Head of Charity Services
Jelena Griscenko	Head of Compliance Monitoring
James Kelly	Head of Investigations and Enforcement (Appointed June 2022)
Alan Fitzgerald	Legal Advisor



Financial Statements

Financial Statements

Charities Regulatory Authority

For the year ended 31 December 2022

Board Members

Patrick Hopkins	(Chairperson)
David Brady	(Retired 15 October 2022)
Tom Costello	(Retired 15 October 2022)
Patricia Cronin	(Retired 15 October 2022)
Cathy Holahan	(Appointed 27 April 2022)
Nicola Keogh	(Appointed 27 April 2022)
Rosemary Keogh	
Stephen Keogh	(Appointed 26 October 2022)
Lorraine Lally	(Appointed 27 April 2022)
Darren Lehane	(Appointed 26 October 2022)
Máire McMahon	
Michael O’Sullivan	(Appointed 26 October 2022)
Martin Sisk	
Geraldine Smith	(Appointed 27 April 2022)
Ercus Stewart	
Tony Ward	(Appointed 27 April 2022)

Administration

For the year ended 31 December 2022

Chief Executive

Helen Martin

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. The audit was conducted by the Comptroller and Auditor General.

Summarised Income and Expenditure Account for the Charities Regulator

Year ended 31 December 2022

	2022 €'000	2021 €'000
Income		
Department of Rural and Community Development	4,245	4,084
Total Income	4,245	4,084
Expenditure	€'000	€'000
Staff Costs	2,458	2,317
Administration	1,776	1,778
Audit	17	17
Depreciation	186	185
Total Expenditure	4,437	4,297
(Deficit) of Income over Expenditure	(192)	(213)
Transfer to Capital Account	186	169
(Deficit) for the year	(6)	(44)
Opening reserves	(73)	(29)
Closing reserves	(79)	(73)

More detailed information is available in the full Financial Statements for the period ended 31 December 2022 along with the Comptroller and Auditor General's certificate for the accounts on our [website](http://www.charitiesregulator.ie) (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. The audit was conducted by the Comptroller and Auditor General.

Summarised Income and Expenditure Account for the Charity Funds

Year ended 31 December 2022

	2022	2021
Receipts	€'000	€'000
Common Investment Fund/Other receipts	1,037	1,570
Interest	-	-
Total Receipts	1,037	1,570
Payments	€'000	€'000
Common Investment Fund transfers and other payments	(968)	(1,296)
Total Expenditure	(968)	(1,296)
Surplus of Income over Expenditure	69	274
Opening reserves	1,124	850
Closing reserves	1,193	1,124

More detailed information is available in the full Financial Statements for the period ended 31 December 2022 along with the Comptroller and Auditor General's certificate for the accounts on our [website](#).

Statement on Internal Control

Scope of Responsibility

The Authority 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 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, NDP Delivery and Reform has been in place in the Authority for the year ended 31 December 2022 and up to the date of approval of the financial statements.

Capacity to Handle Risk

The Authority 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 2022.

The Authority 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 2022.

The Authority 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 Authority 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 Authority 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 Authority 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 Authority confirms 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.

Certain aspects of the control environment within the organisation have been adapted to mitigate risks arising from the workplace restrictions imposed as a result of Covid-19.

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 Authority has procedures in place to ensure compliance with current Office of Government Procurement (OGP) rules and guidelines and during 2022 complied with those procedures.

Review of Effectiveness

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

The 2021 annual review of the effectiveness of internal controls took place in January 2022. The 2022 annual review of the effectiveness of internal controls took place in January 2023.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2022 that require disclosure in the financial statements.



**An Rialálaí
Carthanas**

**Charities
Regulator**

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