



An Rialálaí
Carthanas

Charities
Regulator

Being a Charity Trustee



Guidance document

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1. Introduction

There are about 11,500 charities in Ireland. From schools and museums, environmental protection to health and social services for all ages, they cover a wide range of charitable purposes, and are an important, and in many cases, an essential part of society.

Charity trustees are at the heart of the sector. They are volunteers who give their time to improve, protect and support the charitable purposes and activities that take place in Ireland. Although they are volunteers, the role of a charity trustee carries significant responsibility.

The expression charity trustee is an umbrella term for the people who exercise control over, and are legally responsible for, the management of a charity, making sure their charity is well run, meets its financial and legal obligations and furthers its charitable purpose.

While it is a position that comes with legal responsibilities, research shows that trustees experience many benefits such as a connection to their community, making a positive difference on something that matters to them, in the case of younger trustees, career progressing experience.

This guidance is for anyone who is a charity trustee or thinking of becoming one. It explains who trustees are as well as their role and key responsibilities in managing a charity. It also includes links to some useful guidance and further information to assist charity trustees to understand their duties.

We are issuing this guidance under section 14 (1) (i) of the Charities Act 2009, to assist charity trustees in understanding their obligations in that role, and to encourage and help to further improve the administration and management of charities operating in Ireland.

The Charities Regulator expects charities to be controlled and managed in a way that protects their charity's reputation and encourages public trust and confidence in their charity. We also believe that well-intentioned, well-informed charity trustees are key to increasing public trust and confidence in the sector.

Any person involved, or considering becoming involved, in the board of management or executive committee of a charity should familiarise themselves with this guidance. The Charities Regulator will expect the trustees of each Irish charity to be able to explain and justify their approach to controlling and managing the charity, particularly if they decide not to follow the good practice set out in this guidance.

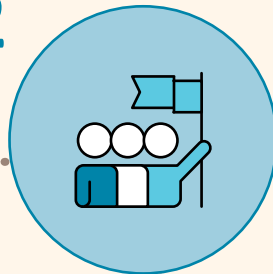
Principal duties

1



Act in good faith in the charity's best interests

2



Act honestly and responsibly to advance the charitable purpose of the charity

3



Avoid any conflict of interest

4



Exercise care, skill and diligence

2. About Charity Trustees

Who are the charity trustees of a charity?

Charity trustees may be known by different titles depending on the legal structure of the charity. Whatever their title, the role is the same. They are the people responsible for the management of the charity.

By law, charity trustees have individual and joint responsibility for what happens within their charity. They are responsible both as individuals and together as a board, committee, council or other core group (referred to in this guidance as the board) for the charity fulfilling its charitable purpose and meeting its obligations.

Structure	Title
Company Limited by Guarantee	Directors / Trustees / Board Members
Unincorporated Association	Officers / Chair / Treasurer/ Committee Members
Charitable Trust	Trustees

How is a charity trustee appointed?

Vacancies can arise in a charity in a variety of ways. Many charities will have limits on the number of years that a person can be a trustee. A maximum of nine years is suggested in the Charities Governance Code. From time to time, trustees may decide that there is a skills gap on their board, for example, and look to appoint additional trustees with specific skills or life experience. Like any other organisation, trustees may resign due to changing personal or business commitments.

For the existing charity trustees appointing a new trustee is a very important task. It should not be taken lightly, and the decision taken should always be in the best interest of the charity. It is important to seek and appoint trustees with the appropriate skills and experience for your particular charity and who have a genuine interest in the charity's mission.

The appointment process should be fair and transparent. Different charities will have different procedures for appointing charity trustees. The governing document of a charity (that is the charity's constitution, deed of trust or rule book depending on the charity's legal form) should set out how charity trustees are appointed and continue in office. Larger charities may also have a specific recruitment policy or board handbook.

Board committees can be a useful way to introduce future board members to an organisation. A board committee is a committee set up by the charity trustees to focus on specific matters such as fundraising or audit and risk. It should include trustees and people from outside the organisation who will likely be selected because they have particular expertise that is relevant to the remit of the committee. Becoming a member of a board committee provides a good opportunity for both sides to work out whether a particular person might be a suitable trustee for the charity. (Where the board of the charity is called a committee, the group can be called a sub-committee.)

Can anyone become a charity trustee?

Some people are not eligible to become a trustee, and an existing trustee may cease to be eligible to be a charity trustee if any of the following apply to them:

- They are adjudicated bankrupt
- They make a composition or arrangement with creditors
- They are convicted on indictment of an offence
- The trustee is a company that is in the course of being wound up



Further details and a full list of disqualifications from being a charity trustee can be found in [section 55](#) of the Charities Act 2009 (the Act). This list will be amended when relevant sections of the Act are commenced by the Minister (that is when they come into effect).

As well as legal grounds there are other reasons why a trustee may be removed or asked to resign by the other trustees, for example a trustee might be consistently absent from board meetings, breach confidentiality, or have a conflict of interest that cannot be resolved. The Charities Governance Code recommends that a charity has a code of conduct for its board that is signed by all charity trustees. It must make clear the standard of behavior expected from charity trustees.

If a trustee is not willing to resign and the board members need to remove a trustee from the board, it is important to follow the rules set out in the governing document and, if one exists, the board handbook.

Boards must have a good reason to consider removing a trustee from a charity and again they must follow a fair and transparent process, and fully record the decision at the board meeting.

Will I get paid for being a trustee?

Charity trustees may not profit from their duties as a charity trustee. They cannot accept a salary specifically for acting as a trustee, or receive other benefits for their role as a trustee. However, a charity may repay a charity trustee for any reasonable (and approved) out-of-pocket expenses in line with a documented policy. Out-of-pocket expenses cover any costs incurred by charity trustees while carrying out their duties, provided that they were incurred wholly, exclusively and necessarily in the performance of their duties as charity trustees. Trustees should be reimbursed for expenses based on vouched receipts.

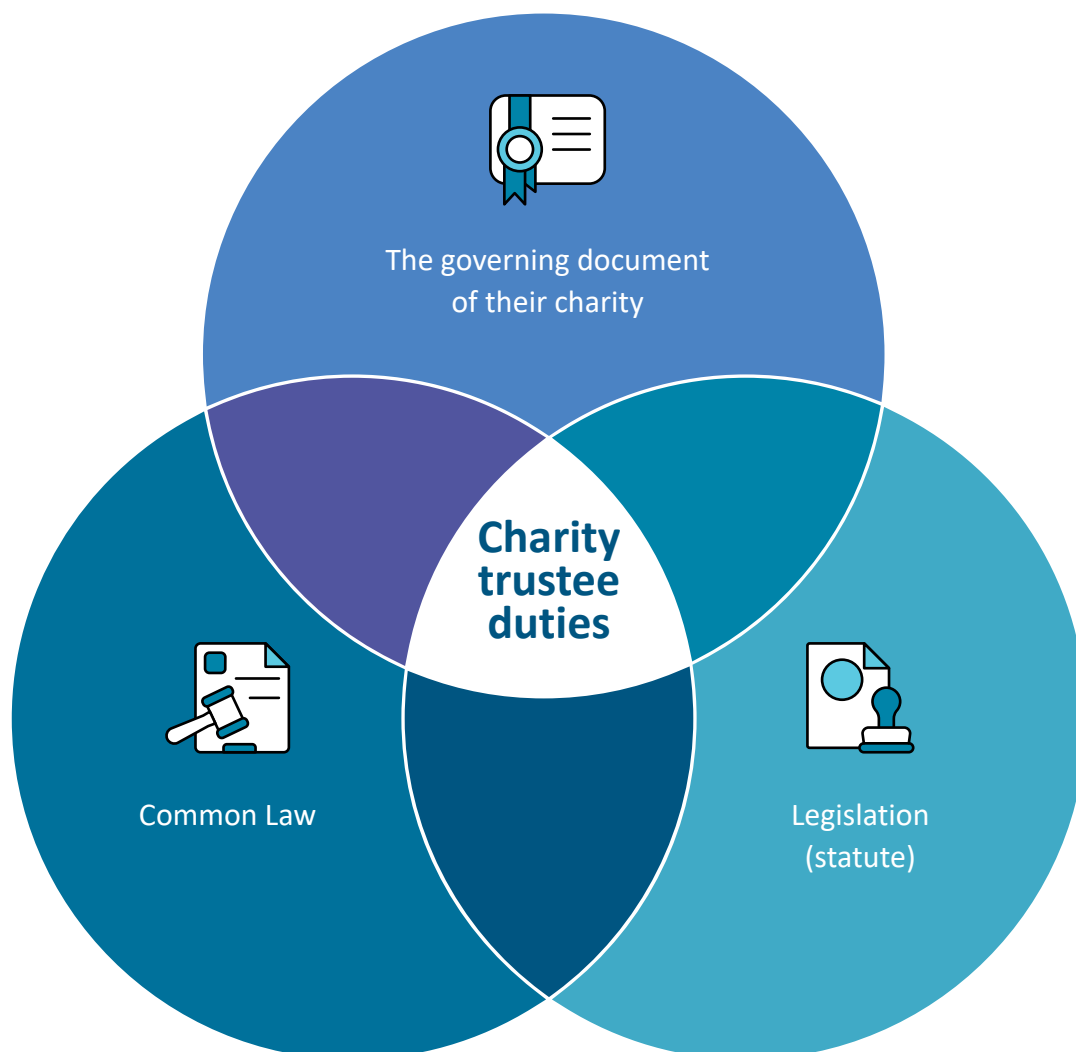


Further reading available on our website:

- [What is a charity?](#)
- [Guidance on the recruitment and induction of prospective charity trustees](#)
- [The Charities Governance Code](#)
- [Code of conduct for charity trustees template](#)



3. What are the principal duties of Charity Trustees?



Charity trustees have specific obligations under the Charities Act 2009 which we explain here, and are also required to ensure that their charity complies with the requirements of other legislation that is relevant to their charity such as, for example, data protection legislation, disability legislation, employment legislation and health and safety legislation.

Where a charity is a company, the charity trustees are the directors of the company and have additional duties under company law and common law in their capacity as company directors. Common law is the body of Irish law based on established practice and decisions of the courts.

The principal duties of a charity trustee are to:

- ✓ Act in good faith in what the charity trustee considers to be the best interests of the charitable organisation
- ✓ A trustee must always do what is best for their charity and must be impartial in carrying out all duties. A trustee must undertake their responsibilities diligently and work alongside the other charity trustees in promoting the purpose of the charity.
- ✓ Act honestly and responsibly in the advancement of the charitable purpose of the charitable organisation.

Charity trustees must ensure their charity promotes its charitable purpose only and that it is of public benefit.

- ✓ Avoid any conflict between the charity trustee's duties to the charitable organisation and the charity trustee's other (including personal) interests.

A conflict of interest is any situation in which a charity trustee's personal interests could prevent them, or even just appear to prevent them, from making a decision in the best interests of the charity. For example, if a situation arises whereby an individual trustee could potentially gain personally from their role as a charity trustee that amounts to a conflict of interest between the interests of the charity and the trustee. Another example would be where a family member of a charity trustee is an employee of the charity.

Boards should have a conflict of interest policy which should set out what happens where a conflict arises and a charity trustee declares a conflict of interest on a particular matter where either an actual or potential conflict of interest may arise.

- ✓ Exercise the care, skill and diligence which would be exercised in the same circumstances by a reasonable person having both—
 - ✓ The knowledge and experience that may reasonably be expected of a person in the same position as the charity trustee, and
 - ✓ The knowledge and experience which the charity trustee has.

In other words a trustee should act as anyone else would with the same information and experience. These duties have always existed under common law. For the first time they will be explicitly stated in charity legislation when section 54B is inserted into the Charities Act 2009.

A trustee must act with reasonable care and skill in carrying out their duties. In particular, charity trustees should be mindful of the time commitment involved and ensure that they have the capacity to perform the role and make sure that they can perform the role effectively.

Trustee duties include managing the assets of the charity and making sure that all the property of the charity is accounted for and documented properly. A charity trustee must make certain that charity's assets are used only to further its purposes. How they do this will look different depending on whether they have employees or not.

Additionally trustees must take care to ensure that the funds of the charity are not misappropriated or wasted and that there are appropriate controls put in place around this. It is the board's duty to ensure the charity is sufficiently resourced to meet the strategic priorities it has agreed for the charity. The board should plan the charity's budget and consider the short, medium and long term financial needs of the charity. Finance should be reviewed by the charity trustees on a regular basis.

A board of charity trustees should understand the importance of a charity having financial reserves which will sustain the charity in the long term and help protect the charity in the event of unexpected funding shortages or other event. In this respect, trustees may find themselves having to make decisions about the investment of the charity's money when it is not immediately required.

In these circumstances, the board must still exercise due skill and care. This may involve seeking external advice on the best course of action with regard to investing and the risks involved.

If a trustee is being appointed to an established charity, that trustee should carry out some due diligence on the governance framework and its application within the charity that might impact the ability of the trustee to fulfil their duties.



What if a charity trustee does not do their job properly?

Charity trustees are responsible for the affairs of the charity and must carry out their duties diligently. If they don't do their job properly, the beneficiaries of the charity will suffer, the charity itself will suffer and ultimately the charity sector will suffer.

The Charities Regulator will always engage with the trustees of a charity before taking any enforcement action. However, there are powers available to the Charities Regulator should we need to use them. For example, the High Court may, on the application of the Charities Regulator, make an order suspending or removing a charity trustee from office. The Charities Regulator can also prosecute charity trustees for offences under the Charities Act 2009 in certain circumstances.



Further reading available on our website:

- [What is a charity?](#)
- [What is public benefit?](#)
- [The Charities Governance Code](#)
- [Conflicts of Interest](#)
- [Guidance on Code of Conduct for Charity Trustees](#)
- [Guidance on Charity Reserves](#)

4. What are the legal obligations of a Charity Trustee?

Charity trustees also have specific legal obligations under the Act. Failure to comply with these obligations is a breach of the Act.

✔ Ensure that their charity is registered on the Charities Regulator's Register of Charities

Charity trustees must ensure that their charity is registered with the Charities Regulator and they must keep the charity's details on the Register up to date, including the names of all charity trustees. It is an offence to knowingly or recklessly provide false or misleading information to the Charities Regulator when registering a charity. Furthermore, if an organisation or group is not a registered charity, it cannot call itself a charity, lead people to believe it is a charity or seek donations on the basis that it is a charity. The Act makes it an offence to do so and this is in order to protect the public who donate to organisations they believe to be charities that are regulated entities.

It is important for charity trustees to be aware that the Charities Regulator must be notified before a charity can take certain steps, and in some cases the Regulator's approval must be obtained. For example, when changes to the Act are commenced by the Minister the Charity Regulator's approval must be obtained before a charity makes any changes to their objects clause, income and property clause, or the winding up clause in their constitution. Approval for a change to charitable purposes is also be required as is consent to a change of the charity's name.

This is to avoid a charity making changes that could mean it no longer meets the legal requirements to be a charity and put its status as a charity at risk.

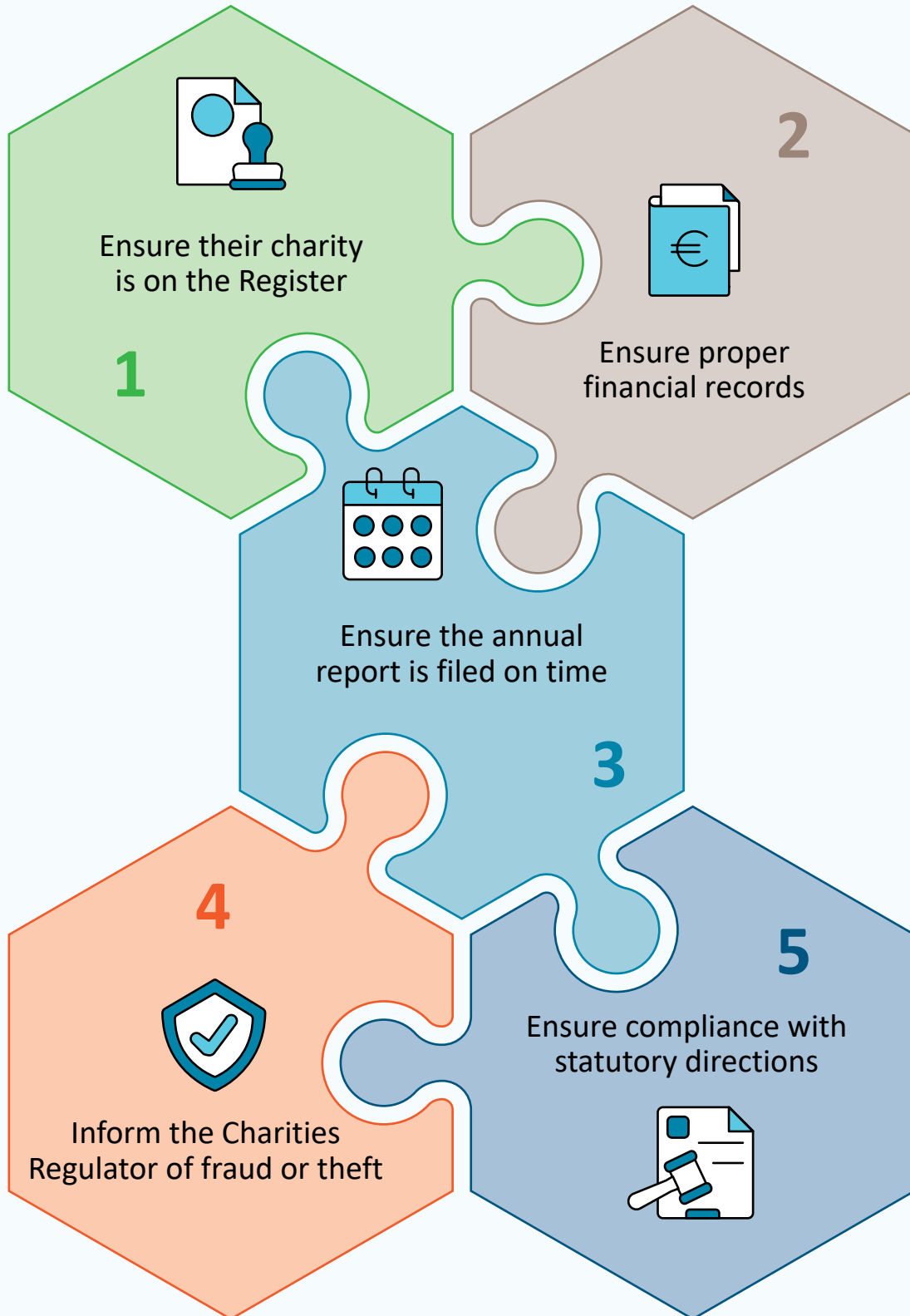
✔ Ensure that their charity keeps proper books of accounts

A charity trustee must make sure that their charity keeps appropriate financial records. These records must have entries from day to day of all money received and paid out by the charity. A record of the assets and liabilities of the charity must also be maintained. Under the Charities Act 2009 charity trustees must ensure that books of account are preserved for at least six years from the end of the financial year to which they refer.



Depending on the size and complexity of a charity, additional accounting regulations such as Charities SORP, may apply under section 48 of the Charities Act 2009, when the Minister introduces associated financial regulations.

Legal obligations of Charity Trustees



✔ **Ensure that their charity prepares and submits an annual report to the Charities Regulator within 10 months of its financial year end**

All charities must report to the Charities Regulator every year on their activities and finances for the preceding twelve months using the online annual report form available through their Charities Regulator account. The contents of the report form are published on the online public Register of Charities and help to inform the donors and the general public of:

- What the charity has done over the last 12 months to further each of its charitable purposes
- Who the charity has helped
- How the charity raised and spent funds
- Where the benefits of the charity's work were felt

✔ **Inform the Charities Regulator if they believe that there are reasonable grounds to believe that a fraud or theft have been committed**

If, in the course of their duties, a charity trustee believes that an offence under the Criminal Justice (Theft and Fraud Offences) Act 2001 has been, or is being, committed in relation to their charity, they must report this to An Garda Síochána in the first instance, and also to the Charities Regulator (and potentially other bodies depending on the activities of the charity) in writing, as soon as possible. They should explain why they believe that an offence may or is being committed, providing any evidence that they can to support this view.

✔ **Ensure that the charity complies with all statutory directions by the Charities Regulator.**

When an issue arises in a charity we engage directly with the charity trustees as the people who are legally responsible for overseeing the charity. All charity trustees should make sure that they are made aware of any correspondence issued to them by the Charities Regulator. Usually matters are resolved on a voluntary basis and we don't need to take additional action. However, if necessary, we will use our statutory powers.

Charity trustees must comply with any statutory direction that we issue in writing to provide information or documentation to enable us to carry out our functions. This includes producing documents and records or providing explanations as to the whereabouts of these documents if they are not produced.



Failure to comply with a statutory direction is an offence.



Further reading available on our website:

- [Charities Act 2009](#)
- [Charities Amendment Act 2024](#)
- [Charities \(Amendment\) Act 2024 – an overview \(including Charities SORP\)](#)
- [Annual Report – how to prepare and submit it to the Charities Regulator](#)



5. Can a charity's legal structure change a charity trustee's obligations?

The three most common legal forms for charities in Ireland are:

- A. Companies** – such as companies limited by guarantee (CLG), companies limited by shares (LTD) or designated activity companies (DACs)
- B. Trusts**
- C. Unincorporated associations** – the legal term for a group of people who have not formed a company or a trust.

Detailed definitions are included in the glossary at the back of this guidance.

There are other less common forms including a charity established under Royal Charter, a co-operative, or a charity established under a Scheme of Incorporation. This guidance document is focused on the three principal legal structures used by charities.

It is important for trustees to understand their charity's legal structure because the obligations and legal requirements of a trustee may vary. The trustees / directors of companies, for example, have limited liability to third parties (unless they are being fraudulent) whereas legal responsibility in associations lies with the trustees who can be sued personally. A board may consider taking out insurance to protect the trustees.



Some of the differences include:

	Companies	Charitable Trust	Unincorporated Association
Is liability to third parties limited?	Yes Members and Directors /trustees are protected by the limited liability status of the company.	No Legal responsibility rests with the trustees personally.	No Legal responsibility lies with the trustees so they can be sued personally.
Who holds title to any land?	The charity	Trustees for the charity	Nominated trustees for the charity
Who is the employer / the party named in all contracts on behalf of the charity?	The charity	Trustees personally (for the charity)	Trustees personally (for the charity)

6. How should a trustee act / fulfil their role as a board member?

The trustees of a charity work as a team and participate together in making decisions about the charity on an ongoing basis. These decisions are made at board meetings (these may be known as committee meetings where the charity is a trust or an association) primarily and are minuted and recorded carefully and accurately. Trustees are collectively responsible for the decisions the board takes and are accountable on this basis. While they may delegate tasks to other volunteers or charity staff, charity trustees always remain accountable for the actions taken.

Some trustees have specific roles, and these are usually set out in the charity's governing document. The three most common are:

- Chair
- Secretary
- Treasurer (More common in unincorporated associations)

The structure of a board of trustees can vary greatly depending on the size of the charity. Small, volunteer only organisations are not going to have the same challenges and concerns as a larger charity with a multi-million turnover and hundreds of employees and volunteers. For example, in larger organisations, it is more likely that the board structure will include a number of committees to whom the board will delegate duties and ask that recommendations are brought back to the board for approval.

The Chair

Each board of charity trustees should have a chair. Depending on the charity's governing document, the chair may have a casting vote on decisions or be able to make certain decisions based on delegated authority agreed by the other trustees. However the chair should inform all trustees of any decisions made.

The duties of a chair include:

- ✓ Leading the board
- ✓ Ensuring smooth running of board meetings
- ✓ Promoting good governance among fellow charity trustees
- ✓ Providing supervision and support to the manager/CEO (where applicable).
This includes, for example, performance reviews and leave / expenses approval.
- ✓ Acting as a representative or spokesperson where required.
- ✓ Taking responsibility for succession planning

The Secretary

Each board of charity trustees should have a secretary whose duties include:

- ✓ Administration and compliance
- ✓ Preparing for board meetings (such as the agenda and the board packs)
- ✓ Taking meeting minutes

While there are no formal qualifications required for a secretary or a treasurer of a charity, the charity trustees need to satisfy themselves that the person has the skills and resources to perform these duties.



Under the Charities (Amendment) Act 2024 a company secretary is no longer automatically deemed to be a trustee unless they are a director of the company or have trustee responsibilities. They could be another person within or external to the organisation who is nominated and appointed by the board to carry out the role of secretary to the board.

The same applies to unincorporated associations. A person who performs the functions of secretary to the board of trustees is not a trustee unless they also perform the functions of a trustee.

Charity trustee induction

Every charity, regardless of its size, should have a robust induction process for new trustees. This should happen before they commence their role or as soon as they start. The more confident trustees are in their role and responsibilities, the quicker they will be able to make a meaningful contribution to a charity's board. An induction pack should be given to the board member. It should contain key documents relating to the charity (such as governing documents and financial information as well as relevant policies and codes).

Board and management – clear role definition

Everyone involved in a charity should understand their role and responsibilities - the trustees, volunteers, and where relevant staff including the general manager or chief executive and the charity's management team. This can be achieved through written policies and role descriptions.

Generally, the role of the trustees is linked to the charity's governing document and the duties under charity law, and other relevant law. Trustees should focus on the strategic direction of the organisation, ensuring the charity complies with its charitable purpose(s) and objective(s), as well as its financial oversight ensuring all statutory documents are completed and submitted on time to the relevant bodies.

While responsibility always lies with the trustees depending on the size and complexity of a charity some delegation from the board to staff and volunteers can be necessary, efficient and effective if it is monitored and proper reporting systems are in place. Where authority is being delegated, it should be set out in a formal Delegation of Authority note. The board can delegate some functions but not accountability.



Examples of duties that can be delegated to staff or volunteers:

- ✓ Keeping proper books of account and records
- ✓ Implementation of the mission and vision of the charity as instructed by the board of trustees
- ✓ Compliance with the various laws applicable to the charity such as charity law, HR law, legal, finance, tax law
- ✓ Provision of regular reporting to the board of trustees, to stakeholders and others as deemed relevant by the trustees

Where a charity is sizable enough to have staff, the general manager or chief executive should prepare a report to the board ahead of every board meeting (and at any other times directed by the board). This report, together with the reports of the board's committees, should provide the board with the information it requires to ensure the trustees have sufficient oversight of the charity including its finances and activities.

It is the responsibility of trustees to probe senior management and ensure that questions are asked and to seek additional information about activities as required. Trustees should not be afraid to question the executive. This is a key part of the function and responsibility of the board as a whole. All trustees are entitled to receive and have access to any and all information held by the charity. This allows them to make informed decisions and to carry out their duty to ensure that the charity is carrying out its charitable purpose.

Senior staff members are accountable to the board. They may attend board meetings but only for the relevant part(s) of the meeting. Typically, they are referred to in the board minutes as "in attendance" and they do not have a vote.

How should a board meeting be conducted?

It is important that trustees hold regular board meetings. A typical charity will host six board meetings per year. Extra meetings may be convened outside the original schedule should a particular issue arise, and the chair deems a meeting necessary. Each organisation sets its own board schedule and should decide how many meetings are required.

How a board meeting is run is absolutely essential for the efficient and professional management of the charity. Trustees should have a minimum of seven days to read the minutes of the previous meeting, and all other documents required for items on the agenda. These documents (frequently referred to as a board pack) are essential so that the trustees can make informed decisions at the board meeting.

Ideally board meeting dates will be set six to twelve months in advance to help ensure as full an attendance as possible.

Boards typically agree the agenda on an annual basis so that each meeting is well planned and oversight of particular areas can be appropriately scheduled throughout the year.

Typical items that should be on agenda for every board meeting include:

- Quorum
- Apologies
- Minutes of last meeting
- Declaration of conflicts of interest (if any)
- Minutes of previous meeting and matters arising
- Financial report (to include fundraising and cash flow)
- Report on activities – review of performance against indicators in strategic plan
- Risk Register
- Any other business
- Date, time and place of next meeting.

Some boards may allow time for closed sessions on their agendas. These are sessions in which the board discusses matters in the absence of the senior management. It is important that the chair of the charity makes sure that the board itself has scheduled some time to speak freely on particular issues arising in the absence of the general manager or chief executive and senior management. Issues for discussion in a closed session include, for example, a performance review of senior management.

Board committees

Depending on the size of the charity, it may be appropriate for the board to establish committees. Each committee should be run in accordance with the specific Terms of Reference for the committee, and these Terms of Reference should be reviewed on a regular basis. While each committee structure will be unique for the particular charity, common committees include:

- Finance, audit and risk
- Remuneration
- Fundraising and stakeholder engagement

Board evaluation

Good governance is essential to a charity's success. It involves putting in place systems and processes to ensure that a charity achieves its charitable objectives with integrity and is managed in an effective, efficient, accountable and transparent way.

Evaluating a board's performance is a crucial part of good governance. This is recognised in the Charities Governance Code, which recommends that all charities should review how their board operates, ideally once a year, and make the necessary improvements. This will benefit the trustees and the wider charity as it looks at the workings of the board including areas that are being done well and areas that need to be improved upon or become more efficient. It is also an excellent tool to help identify skills gaps on the board.

Have a concern?

If a trustee has a concern about governance in their charity, they should consider raising it with the chair in the first instance (or another trustee, for example, if it concerns the chair). In many cases, this will allow the matter to be resolved by the charity trustees.

If they are unable to raise the matter with the charity, or if they have raised it and no action has been taken, they should identify the most appropriate bodies to raise their concern with. They may raise it with the Charities Regulator by completing our online concern form. Our Concerns Policy explains the concerns that we can deal with as well as our process for dealing with them.

How we communicate with Charity Trustees

The Charities Regulator uses a number of different channels to communicate with charities, including charity trustees, depending on the information we need to convey.

Our regular [e-Zine](#) provides updates on our work and developments within charity regulation generally, information on the guidance that is on our website as well as forthcoming events. From time to time we also email charity trustees and their charities to notify them generally of significant developments or events, for example, and to obtain their views on certain matters through our regular surveys.

For the most part we communicate with a charity on matters specific to it through [MyAccount](#), our online customer portal, or by telephone. MyAccount has a dedicated messaging function and we encourage trustees to check their charity's messages regularly and use MyAccount to send a message to us.

In MyAccount charity trustees who are authorised filers for their organisation, for example, can:

- Manage and update their charity's records on the Register of Charities
- Submit a charity's Annual Report to the Charities Regulator
- See a history of their charity's dealings with us
- Create and manage other users from their organisation

We use the contact details provided by the charity to communicate with charity trustees and we encourage trustees to check we have the correct details for them. Charity trustees can update their details easily using our Update Trustees form.

If a compliance issue comes to our attention about a charity we generally communicate directly with the charity trustees as the people with the legal responsibility for the management of the organisation. This could include a statutory direction where we have to use our powers to obtain information from a charity. It is important to emphasise that this happens rarely as most matters are resolved voluntarily through engagement with the charity.

The Charities Governance Code

The Charities Governance Code is a voluntary code to help charities understand and achieve good governance. It was developed by the Charities Regulator in collaboration with the charity sector, with volunteer-only charities and charities with a small number of employees in mind, as they make up the majority of charities in Ireland.

While the Charities Governance Code is not a legal or regulatory requirement, charity trustees are required to have regard to Codes issued by the Charities Regulator and all charities are strongly encouraged to implement it.

The Code is a practical guide built around six principles. Following these principles help charity trustees and those involved in managing charities to develop and follow processes and procedures that show donors, funders and the public that they are committed to meeting high standards of governance and running their charity well.

Many of the standards set out in the Code also reflect obligations under various laws and regulation. Implementing the Code, therefore, will also help trustees to make sure the charity, and they as trustees, comply with their legal obligations.

 advancing its charitable purpose	 behaving with integrity	 leading people
 exercising control	 working effectively	 being accountable and transparent



Further reading available on our website:

- [The role of the chairperson of a charity](#)
- [The role of the Secretary of a charity](#)
- [Guidance note on minute taking](#)
- [Board appraisal for non-complex charities](#)
- [Board appraisal for complex charities](#)
- [Managing Conflicts of Interest](#)
- [The Charities Governance Code](#)
- [Guidance note on dominant behaviour](#)
- [How to raise concern](#)
- [Charities Regulator's Concerns Policy](#)
- [Making a protected disclosure to the Charities Regulator](#)
- [The Charities Regulator's e-zine](#)

7. About the Charities Regulator

We are the independent statutory body responsible for registering and regulating charities operating in Ireland. Our key functions include maintaining a public register of charities, promoting high standards of governance and compliance with the Charities Acts.

We also deal with concerns about charities. Anyone can raise a concern with the Charities Regulator regarding a charity, 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 charities, including authorising the appointment of new charity trustees, approving Cy-Près schemes and authorising the disposition of charity property where a charity does not have a power of sale to deal with the property.

Our key functions

The Charities Regulator's main functions include:

- Increasing public trust and confidence in the management and administration of charities
- Registering charities and maintaining a public register of charities
- Promoting compliance by charity trustees with their duties
- Helping charities and charity trustees to understand and better meet their obligations by publishing guidelines, codes and model documents
- Ensuring the accountability of charities to donors, beneficiaries and the public
- Providing our stakeholders, including the Minister and the public, with information regarding registered charities.



Further reading available on our website:

- [The Charities Regulator – About Us](#)

8. Glossary

Association

An association is a voluntary non-profit association like a club, society or other group. In these groups, people come together for at least one common purpose, for example, a shared interest in a locality, or a particular pastime/hobby.

Board

The board is the governing body of a charity. It is made up of the charity trustees. It may also be known by a different name such as the:

- Committee
- Council
- Core group

Board Handbook

The handbook should set out the legal obligations of the charity's trustees, together with the policies and procedures to make sure the charity is well governed.

Board Packs

These are the papers that are sent out to the charity trustees before a board meeting. They should always contain:

- An agenda for the meeting
- Draft minutes from the last meeting

They may also include:

- Written reports from staff, trustees and sub-committees; Financial reports; and
- Papers giving information about significant proposals to be discussed at the meeting.

Charities SORP

The Statement of Recommended Practice for financial reporting by charities.

Company Limited by Guarantee

This is the most common form of incorporated legal status for charities because:

- It is a distinct legal entity and in law is considered to be separate to its members or board members
- It is a democratic structure – the company is controlled by the members who elect the board of directors
- Members cannot benefit from the charity or receive any funds from it and
- Each member's liability is limited to a nominal sum which they guarantee to pay if the company has debts on winding up.

Governing document

The governing document is the legal document outlining what a charity is and how it operates. It is usually called the 'constitution', but may also be known as the 'deed of trust' or the 'rules', depending on the charity's legal structure. Companies limited by guarantee used to have a memorandum and articles of association, but these are now called 'constitutions'.

Legal form

Legal form refers to the type of legal status that the charity has. Many small charities are unincorporated associations, which means that the charity does not have a separate legal status of its own. The most common form of incorporated legal status for charities is a company limited by guarantee (see Company Limited by Guarantee).

Public Benefit

Public benefit is what makes charities different from other organisations. The charitable purposes of an organisation must benefit the public or a section of the public in Ireland or elsewhere. These benefits must be identifiable. If an organisation has more than one charitable purpose, it must be able to identify the benefits associated with each purpose.

Quorum

This is the minimum number of board members who must be present for a meeting to proceed and its actions and decisions to be valid.

Register of Charities

This is a list of all charities registered and regulated in Ireland, and is publicly accessible on the website of the Charities Regulator.

Trust

A charitable trust is a legal arrangement:

- Established for a charitable purpose only
- Established under a deed of trust that requires the trustees of the trust to apply all of the property (both real and personal) of the trust to further that purpose except for money expended in the management of the trust and
- Under which none of the property is payable to the trustees of the trust other than in accordance with Part 6A of the Charities Act 2009 (when commenced).

Legal Disclaimer:

This document is issued by the Charities Regulator under section 14(1) (i) of the Charities Act 2009 to encourage and facilitate the better administration and management of charitable organisations. This document is not, nor is it intended to be, a definitive statement of the law and it does not constitute legal advice. The Charities Regulator recommends that charity trustees consult their governing document and obtain their own legal advice where necessary. The Charities Regulator accepts no responsibility or liability for any errors, inaccuracies or omissions in this document.



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