

What does the new Charities Act mean for your Parish?

'The roll out of the Charities Act will represent a major programme of change for the charity sector' writes Úna Ní Dhubhghaill exclusively for *Intercom*

The Charities Regulatory Authority (CRA) was established on the 16 October 2014 under the terms of the 2009 Charities Act. This will be a new independent regulatory agency under the aegis of the Department of Justice and Equality.

The CRA is being set up to regulate the charity sector. However, its establishment won't change the essence of what it means to be a charity in Irish law. The purposes that have long been recognised as charitable – the prevention or relief of poverty; the advancement of education; the advancement of religion; and other purposes of benefit to the community - will continue to be recognised and will form the basis for the new regulatory system.

One of the first major tasks for the CRA will be to establish a new statutory Register of Charities that will be published online. To begin with, this Register will consist of all charities that have been recognised by Revenue for charity tax exemptions (charities with CHY numbers). There are about 8,500 of these charities altogether, and within this total are included Catholic dioceses, parishes, schools and other organisations. In time the Register will grow to include any charitable organisation operating or carrying out activities in the State.

The requirement for all charities to register is new. Until now, there has been no comprehensive register of Ireland's charities. Because of this, there are no reliable data on the total number of charities that need to be registered. Estimates range from about 12,000 to over twice that number. Some of these are large and highly professionalised organisations, well used to meeting regulatory requirements of one sort

or another, while others may have little or no experience of formal regulation.

With respect to the registration of dioceses, parishes and related charities, we welcome the ongoing active programme of preparation for the roll out of the Charities Act. We know that there are likely to be particular issues that need to be addressed as we embark on the registration of these organisations. In light of this, we are pleased to be working in a Liaison Group with the Diocesan Advisory Committee of the Irish Episcopal Conference to identify and work through any issues that arise.

Since 16 October CRA information on our website www.charitiesregulatoryauthority.ie identifies for charities what exactly is expected of them, and when. Put simply, any organisations with a CHY number on the 15 October 2014 will be automatically registered with the CRA and will not need to come forward for registration. Charities without a CHY number on this date will need to contact the CRA via its website to apply for registration.

Initially the Register of Charities will contain only basic information about the charities, chiefly their name, principal address and a new registered charity number from which they can be identified. Over time, the Register will be updated with information supplied to the CRA by the charities themselves under the terms of the Charities Act. This will include information about the charities' activities and finances. In this way, the Register of Charities has the potential to develop into a valuable information resource for anyone with an interest in the charity sector. This increased transparency provided by the Register can play a vital part in rebuilding public trust

and confidence in the charity sector.

The CRA will also have a role in monitoring and investigating charities'

compliance with their obligations under the 2009 Act. The power for the CRA to conduct statutory investigations of charities is contained in the Charities Act. However, these provisions will not be commenced until a later stage when the charity registration and reporting processes are in place.

As well as its functions under the 2009 Charities Act, the CRA will take on the functions of the Commissioners of Charitable Donations and Bequests who provide certain quasi-judicial services to charities under the 1961 Charities Act. These services will now be provided by the new agency.

The roll out of the Charities Act will represent a major programme of change for the charity sector. Mandatory registration for all charities presents a significant challenge but will ultimately serve to increase the transparency and accountability of the charity sector and to provide much needed information to members of the public about charities.

The work of rebuilding the trust and confidence of the public in our charities is of critical importance. The CRA has been given a role in this work and we will work to discharge this to the best of our ability and in the public interest. Charities themselves, right across the sector, also have a critical role to play in this and we look forward to working with them towards this common goal.

If you have a query and/or require further information on the role of the Charities Regulatory Authority please contact our office by email: info@charitiesregulatoryauthority.ie.



Úna Ní Dhubhghaill

Úna Ní Dhubhghaill
Chief Executive of the Charities Regulatory Authority, was keynote speaker at a special conference in Maynooth on 22 September, attended by about 200 financial representatives from parishes and dioceses, on the establishment of the new Charities Regulatory Authority.