

REAL ESTATE | CHARITY AND NOT-FOR-PROFIT

Unlocking the potential of charity-owned land

Key takeaways

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Mason Hayes & Curran and Charities Institute Ireland (Cii) recently co-hosted an in-person seminar for clients of MHC and members of Cii entitled ***Unlocking the potential of Charity-owned land.***

We were very pleased to welcome a diverse and eclectic audience which included Approved Housing Bodies, religious organisations, national charities working across areas such as homelessness, healthcare and education, as well as financial and real estate advisers.

The seminar provided attendees with practical insights into the opportunities, challenges and strategic considerations associated with the use and development of excess land owned by charities.

These included:

- Partnership and development models available to charities
- Property Law and Construction Law considerations in sale or development projects
- Legal and governance considerations
- Case studies and emerging opportunities in the sector

This summary captures the key points discussed at the seminar. For further information, please contact any of the speakers using the details provided.

SPEAKERS



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KEY THEMES FROM THE SEMINAR

Legal and governance considerations

Niamh Callaghan opened the session and reminded the attendees that charity trustees are the people who control and are legally responsible for the management of a charity. They have a duty to manage the assets of their charity, including property, with reasonable care and skill.

Niamh explained that, as well as revisiting what it means to “manage” charity assets, the speakers would explore how greater potential can be unlocked from charity-owned land for the charity itself, its beneficiaries and the wider public.

Alice Murphy discussed the legal and governance considerations that charity trustees must consider when managing their property assets. Alice advised on the responsibility of charity trustees to navigate between holding land and using it for the charitable purpose, or unlocking its value via a potentially higher-risk transaction.

The responsibility of the charity trustees was a common theme in Alice’s presentation and she stressed the need for:

- Robust preparation, consideration and recording of decision making and minute taking
- Careful identification and management of any conflicts of interest, and
- Comprehensive due diligence on any prospective buyer

Alice also referenced the difference between a charity transferring land in return for commercial gain and “gifting” land, and how charity trustees should approach these very different scenarios. Alice also addressed the desire of some charities to place restrictions on the future use of land being transferred, whether to preserve a particular ethos or to restrict the use of the land to a particular purpose.

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Charity trustees must navigate between holding land for their purpose or unlocking its value.



KEY THEMES FROM THE SEMINAR

Charity land transactions

Shane Dolan, Partner in our Construction Development practice and Oliver Fitzgerald, Partner in our Real Estate team then shared valuable insights with our audience on charity land transactions that they have worked on. Oliver shared practical guidance on the property law considerations that can arise for charities, drawing on his experience leading similar transactions. These included:

- If, when and how to engage with the Charities Regulator
 - How to address a situation where individual property trustees have died, become of unsound mind or otherwise are incapable of being involved in a transaction relating to a property
 - How to deal with a property holding company, and
 - How to ensure “good marketable title” is in place at the outset of a transaction
- Understanding the proposed deal structure from day one
 - Being confident that they have the best professional advice which they can rely on and understand
 - Having a clear understanding of the costs involved
 - Appreciating and analysing the risk involved
 - Understanding what the charity will obtain from the proposed deal structure, and
 - Being confident that the structure is in the best interests of the charity and is within the capacity of the charity

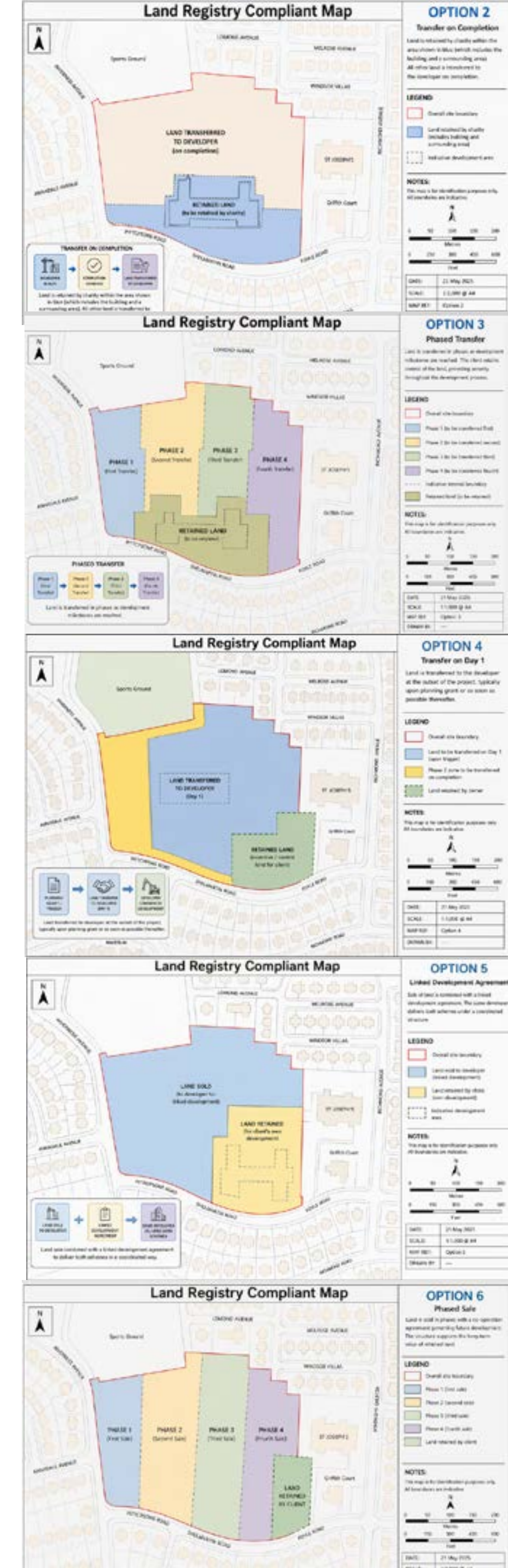
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Property transactions can support charities in meeting their own objectives while also delivering wider public benefit.

The various deal structures they shared examples of included:

- Re-developing existing facilities
- Developing a new state-of-the-art facility where the existing one is simply too old to use / past the point of refurbishment
- Exchanging or selling part of a charity’s land in a way that allows the charity to redevelop the remaining land for its own charitable purposes
- Optimising a return on lands that a charity no longer has the need for while retaining some land and using the transaction to increase the development value of the land being kept

Our final speaker was a guest who spoke about the public benefit to be achieved if charities focus on the potential that can be unlocked in their land, which brought the seminar to an uplifting and positive close.



ABOUT US

Charity and Not-for-Profit

We are the pre-eminent provider of legal services to the Charity and Not-for-Profit sector in Ireland. We have unparalleled knowledge and experience of the sector and a deep appreciation of the mission and vision of our clients.

We provide well-known international and local clients with bespoke specialist legal services including advice on charity law and a host of other legal areas of relevance.

Our expertise extends to all types of organisations in the Third Sector including voluntary organisations, non-governmental organisations and social enterprises.

We appreciate the pressures faced by charities and not-for-profit bodies in carrying out their activities within today’s commercial world, while keeping up-to-date with modern governance practices, regulatory regimes and charity law. We regularly assist our clients with the many complex and strategic issues faced by the sector. We have been lead advisors on the most high profile charity transactions and cases in recent years.

MARKET RECOGNITION

“This is a firm with an excellent reputation for service, efficiency and legal skills. The partners and associates are very committed and solution oriented.”

LEGAL 500 | 2026

“It is a strong, diverse team focused on customer service.”

CHAMBERS & PARTNERS | 2026

GET IN TOUCH

The seminar highlighted the important role charity trustees can play in identifying and realising the potential of charity-owned land. With careful planning, clear governance, appropriate professional advice and a strong focus on charitable purpose, property transactions can support charities in meeting their own objectives while also delivering wider public benefit.

If your charity is considering a sale, development, transfer or other property transaction, our Charity & Not-for-Profit team would be happy to discuss the issues involved and provide expert guidance on the best way forward.

KEY CONTACTS



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