

Ongoing Compliance for Charities

Charities have on-going compliance obligations under charity law. Charity trustees are tasked with ensuring their charities are up to date with compliance obligations.

We set out some typical compliance obligations for charities which are trusts, unincorporated associations or some other type of structure that is not a company.

Additional obligations apply to charitable companies.

All members of our Charity Law & Not-for-Profit team have experience and in-depth knowledge of the charity sector and the workings of the Charities Regulatory Authority. We assist many charities with their filings, tailoring them to the specific charitable activity undertaken. Should you require assistance in any related matters, please contact [Niamh Callaghan](#) or any other member of our team. We would love to talk with you about your ongoing filing requirements.

CRA Annual Report

File an annual report within 10 months of financial year end

All charities must prepare and submit an annual report to the Charities Regulatory Authority (CRA) within 10 months after the charity's financial year end. Include:

- Charity's activities and beneficiaries for previous financial year
- Income and expenditure

The CRA Annual Report is filed through the charity's online CRA account.

Maintain Details

Maintain the charity's details on the public register of charities

- Ensure entry on the register of charities is accurate and up-to-date. Notify CRA via online filing if charity's details change (including its address or its trustees)
- Monitor the charity's online CRA account regularly to receive and respond to any messages received from the CRA

Governance Code

Comply with the Charities Governance Code

All charities, regardless of size, are required to comply with the CRA's Charities Governance Code and to demonstrate their compliance by completing the Compliance Record Form.

Beneficial Ownership Register

- Prepare and maintain an internal beneficial ownership register for trusts and corporate bodies
- Submit information to the central register of beneficial ownership for trusts, when this is established
- Update any changes to the internal register

“Beneficial owners” of a charity which is a trust will typically be its charity trustees and anyone with ultimate control over the trust. The beneficial ownership register will vary depending on the structure of a charity. For more information, contact a member of MHC Charity Law & Not-for-Profit team.

Governing instrument

Each charity has its own governing instrument. When the charity is entering into contractual arrangements, such as acquiring or disposing of property, check the governing instrument to see if extra consents are necessary to complete the arrangement.

When appointing or removing trustees, the governing instrument should also be examined to see what steps are required.

This is not an exhaustive list of compliance obligations for charities. For more details of compliance obligations for charities, including charitable companies, contact a member of MHC Charity Law & Not-for-Profit team.

Key contacts



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