

Ongoing Compliance for Charitable Companies

Companies registered as charities have on-going compliance obligations under charity law and company law.

Directors and the company secretary of charitable companies are charity trustees and are tasked with ensuring their charities are up to date with compliance obligations.

We set out some typical compliance and filing obligations for charitable companies.

All members of our Charity Law & Not-for-Profit team have experience and in-depth knowledge of the charity sector, the workings of the Charities Regulatory Authority and the Companies Registration Office online filing system. 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.

Company Law Compliance and Filing Obligations

Company website and stationery

Company website and stationery must clearly state:

- The full name of the charity and type of company
- List of directors
- Registered company number and place of registration
- Registered office
- Registered charity number (and CHY number, if applicable)
- Full name of the charity must be prominently displayed outside its place(s) of business

CRO Annual Return

An annual return (Form B1) must be submitted annually to the CRO.

- First annual return must be made up to the date 6 months from incorporation and filed within 56 days (without financial statements)
- Subsequently, the annual return must be submitted once every 12 months within 56 days of the annual return date
- CRO annual return date can be extended once every 5 years
- Financial statements should be filed with CRO annual return, made up to a date no earlier than 9 months before the date of the annual return
- Late or non-filing of an annual return attracts a substantial penalty

Key contact



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Company seal

Obtain and keep a company seal for entering into any legal arrangements where documents are required to be executed as a deed.

Company Registers

Prepare and maintain:

- The register of members
- The register of charges
- The register of directors and secretary
- The register of directors' interests
- The register of beneficial owners, and
- The minute book

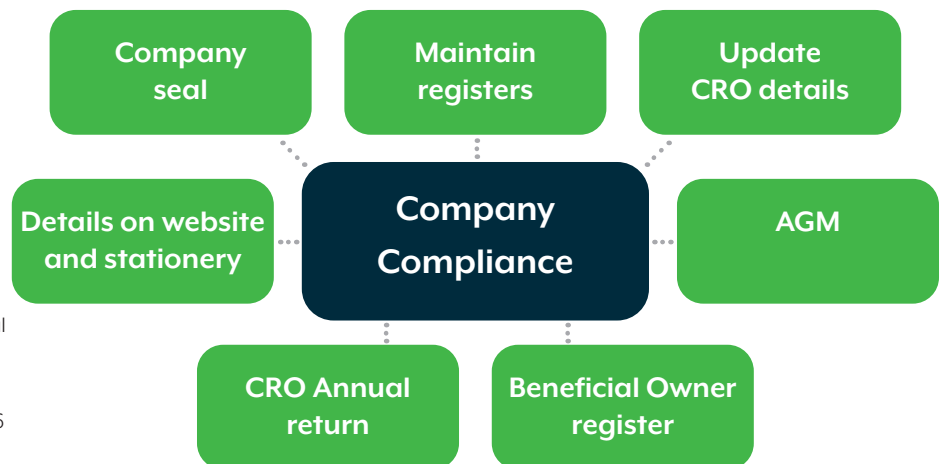
The registers must be retained in Ireland – usually at the registered office of the company.

Companies Registration Office (CRO)

Notify CRO of:

- Appointments or resignations of directors and company secretary, within 14 days
- Authorisation of a person, who is not a director, to act on directors' behalf, within 14 days
- Any change to the registered office, within 14 days
- Changes in the constitution of the company (memorandum and articles of association)
- Any change to where statutory registers are kept

A full list of CRO filing obligations is available at www.cro.ie



Beneficial Ownership Register

- Prepare and maintain a beneficial ownership register
- Submit information to the Central Register of Beneficial Ownership within 5 months of date of incorporation
- Update any changes

"Beneficial owners" of a charity will typically be the members of the company or its "senior managing officials".

Annual general meeting (AGM)

- AGMs must be held by charitable companies each year
- Must be held within 9 months of the company's financial year end
- No more than 15 months may elapse between the holding of one AGM and the next
- First AGM of the company must be held within 18 months of incorporation
- There are a list of matters to be dealt with at the AGM, as set out in company law and the constitution

This is not an exhaustive list of compliance obligations for charitable companies. More details of compliance obligations for companies are available at www.cro.ie or contact a member of MHC Charity Law & Not-for-Profit team.

Dublin

London

New York

San Francisco

