

Dealing with concerns about charities

Guidance on how the Charity Commission for Northern Ireland deals with concerns about charities



The Charity Commission for Northern Ireland

The Charity Commission for Northern Ireland is the regulator of charities in Northern Ireland, a non-departmental public body sponsored by the Department for Communities.

Our vision

To deliver in partnership with other key stakeholders in the charitable sector “a dynamic and well governed charities sector in which the public has confidence, underpinned by the Commission’s effective delivery of its regulatory role.”

Further information about our aims and activities is available on our website www.charitycommissionni.org.uk

Equality

The Charity Commission for Northern Ireland is committed to equality and diversity in all that we do.

Accessibility

The Commission’s website has been designed to **W3C standards** of accessibility and includes a number of features to enhance accessibility for a wide range of individuals. These include colour contrast and resize options. Materials may be made available in alternative formats on request. If you have any accessibility requirements please contact us.

Online or in print

If you are viewing this document online, you will be able to navigate your way around by clicking on links either within the contents page or text.

We have produced a glossary that provides further information, definitions and descriptions of some key terms. The words in **bold green type** indicate words that are found in the glossary towards the end of this document. If you are reading the document online you can click on the word and it will link you to the definition in the glossary. The words in *pink italics* indicate other guidance or databases.

Please check our website www.charitycommissionni.org.uk to make sure you’re using the latest versions of forms and guidance.

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Section 1: Overview

Charities play an important part in our society and many of us have involvement with them, as trustees, volunteers, through using their services or as donors. Occasionally people have concerns about charities and look to the Charity Commission for Northern Ireland as the regulator for charities in Northern Ireland to take up their concerns.

The Charity Commission for Northern Ireland (the Commission) is the independent regulator of charities in Northern Ireland. Our job as regulator is to work closely with charities to ensure that they are accountable, well run and meet their legal obligations.

When we receive a concern about a charity we will consider the issue reported to us, take a view as to whether we are best placed to deal with the matter and look at the most appropriate form of action in the circumstances. There will also be instances where we will not take the matter forward. For the most part, the day-to-day running of charities remains the responsibility of charity trustees. Where things go wrong in charities our action will be evidence based and proportionate, taking account of the issue, the risk involved to the charity and its beneficiaries, and the capacity of the charity to comply.

The Commission takes a risk-based and proportionate approach to our investigatory work. This means targeting our help and resources at the highest risks to charities' beneficiaries, services and assets and where we think our intervention will have the greatest impact.

This guidance sets out key information on what happens when a concern is raised about a charity. It explains the different options available in investigating and taking action, and also sets out what an individual or charity that is the subject of an investigation can expect.

By investigating concerns, and putting in place measures to address them, the Commission's objective is to promote trust and confidence in charities.

Structure of the guidance

Section 3: What does the Commission do with a concern?

This section of the guidance sets out the different options available to the Commission in investigating a concern and the possible outcomes of investigation.

Section 4: You or your charity is the subject of a concern

This section of the guidance sets out what you can expect if you or your charity is the subject of a concern and what you can do if you disagree with a decision the Commission has made.

Section 5: Reporting on the outcome of a statutory inquiry

This section of the guidance explains how the Commission reports on the outcome of a statutory inquiry including when a report is published, what information it will contain, and where it will be published.

Section 6: Further information on specific regulatory powers

This section of the guidance contains additional information on some specific powers that may be used during the course of a statutory inquiry. It will continue to evolve as the Commission uses more of its powers to protect charities and to reflect learning from cases and Tribunal or Court rulings.

Appendix 1: Table of powers

This table sets out some of the powers most commonly used by the Commission during a statutory inquiry and indicates whether prior notice must be given for each power to be used and the general approach regarding publication.

Section 2: About this guidance

What does this guidance cover?

The guidance sets out the process the Commission will follow in assessing concerns and the options available to investigate and address issues. The main part of the guidance is set out in four main sections:

Section 3: Information on what the Commission does with a concern received about a charity

Section 4: Guidance for individuals or charities that are the subject of a concern

Section 5: Information on how the Commission reports the outcome of a statutory inquiry

Section 6: Further information on specific powers the Commission may use in the course of a statutory inquiry.

For information on how to raise a concern about a charity refer to the Commission's guidance on [How to raise a concern about a charity](#).

What does this guidance not cover?

You should not rely on this guidance to provide a full description of legal matters affecting your charity and it does not replace advice from a charity's own professional advisers.

Charity trustees of charitable companies - also known as directors - have to be mindful of the requirements of company law. More information on this can be accessed from [Companies House](#).

Who does this guidance apply to?

The guidance is aimed at any individual or organisation that is the subject of a Commission investigation or inquiry, and at their advisers (if applicable). The subject of an investigation may be a **charity trustee**, any individual holding another position within a charity, someone who has previously held one of these positions, or the charity itself. A charity trustee may also be known as a member of a management committee or director of a charitable company. Charity trustees are the people who are legally responsible for the control and management of the administration of a charity.

The guidance applies to all types of charity, whether they are companies, trusts or associations. The Commission's remit for investigations extends

to all charities that are registered with the Commission and appear on the online [register of charities](#), as well as all organisations registered with Her Majesty's Revenue and Customs (HMRC) for charitable tax purposes on or before 18 August 2013. These organisations are marked as 'deemed' on our [Combined list](#), published on the Commission's website.

Additionally, the guidance may be useful to you if you are considering raising a concern about a charity. If this is the case, you should read it in conjunction with the Commission's guidance on [How to raise a concern about a charity](#).

If you have a concern about a charity that is established and operating in England and Wales, Scotland or the Republic of Ireland, you can report it to the relevant charity regulator. Contact details for other charity regulators are available in the useful contacts section of this guidance.

What will the Commission publish?

The Commission has considered the publication of decisions detailed in this guidance in line with its [Publishing our decisions](#) policy.

In order to preserve the integrity of the Commission's regulatory processes, internal manuals and processes used to address concerns and conduct investigations will not be published. Publishing the Commission's manuals and processes may prejudice the exercise of the Commission's regulatory functions and could result in harm to individual charities or to the sector as a whole.

Self regulatory and regulatory investigations

We will not usually publish the opening of a self-regulatory or regulatory compliance case as investigations will be ongoing and publication may impact on trust and confidence in the charity or prejudice the investigations.

We will, however, publish thematic reports sharing learning for the sector and we will normally publish where we use specific powers, for example, using section 23 to request information. Where a decision is published it will be listed on the [Decisions of the Commission](#) page on our website.

Statutory inquiries

We will usually publish the opening of a statutory inquiry. Additionally, we will usually publish all decisions made during the course of a statutory inquiry, for example, the decision to suspend or remove an individual as a

trustee. Where a decision is published it will be listed on the *Decisions of the Commission* page on our website.

A statutory inquiry report will usually be published following the conclusion of a statutory inquiry. See *Section 5: Reporting on the outcome of a statutory inquiry* of this guidance for further information on the publishing of a statutory inquiry report.

What are legal requirements and best practice?

In this guidance, where we use the word 'must' we are referring to a specific legal or regulatory requirement. We use the word 'should' for what we regard as good practice, but where there is no specific legal requirement. Charity trustees should follow the good practice guidance unless there is good reason not to do so.

Charity legislation

References in this document to 'the Charities Act' are to the **Charities Act (Northern Ireland) 2008**.

Key terms

The following are some key terms that it will be useful to understand when reading this guidance. They, and other terms, are also listed in a glossary at appendix 2.

Direction: This is a legal document issued by the Commission which requires particular action(s) to be taken to ensure the proper administration of a charity. Failure to comply with a direction from the Commission may result in an enforcement action from the High Court.

Misconduct: includes any act (or failure to act) in the administration of the charity which the person committing it knew (or ought to have known) was criminal, unlawful or improper.

Mismanagement: includes any act (or failure to act) in the administration of a charity that may result in significant charitable resources being misused, the charity's reputation being undermined, or the charity's beneficiaries being put at risk.

Order: Orders can be used in many circumstances; for example, they can authorise trustees to do something that their trusts don't otherwise allow, or to do something which is in the interest of the charity. They can also be used to protect charities and their property and gather information from a range of sources to inform a charity investigation. Failure to

comply with an Order from the Commission may result in an enforcement action from the High Court.

Statutory declaration: This is a legal document, in the form of a signed statement, often used to enable an individual to give evidence of something about which no independent evidence is available. It is an offence for an individual to make a statutory declaration that contains material they know to be false or do not believe to be true.

Section 3: What does the Commission do with a concern?

Most charities in Northern Ireland do a great job in working to achieve their charitable purposes. Occasionally, however, people have concerns about charities and look to the Commission as the regulator of charities in Northern Ireland to take up their concerns.

The Commission has a statutory duty to identify and investigate misconduct or mismanagement in the administration of charities. In doing so, the Commission's objective is to stop any abuse or damage and, where something has gone wrong, to take remedial or protective action to put the charity back on a proper footing, protecting the charity, its assets, its beneficiaries, and its reputation. This is key in supporting charities to thrive and in promoting public trust and confidence in individual charities and the sector as a whole.

For further information on the process for submitting a concern refer to the Commission's guidance on [How to raise a concern about a charity](#).

3.1 The Commission's approach to concerns

The Commission adopts an evidence based, proportionate, informed and risk based approach in considering concerns that are received and determining next steps. All regulatory work is undertaken in accordance with the principles of best regulatory practice to ensure that decisions and action are:

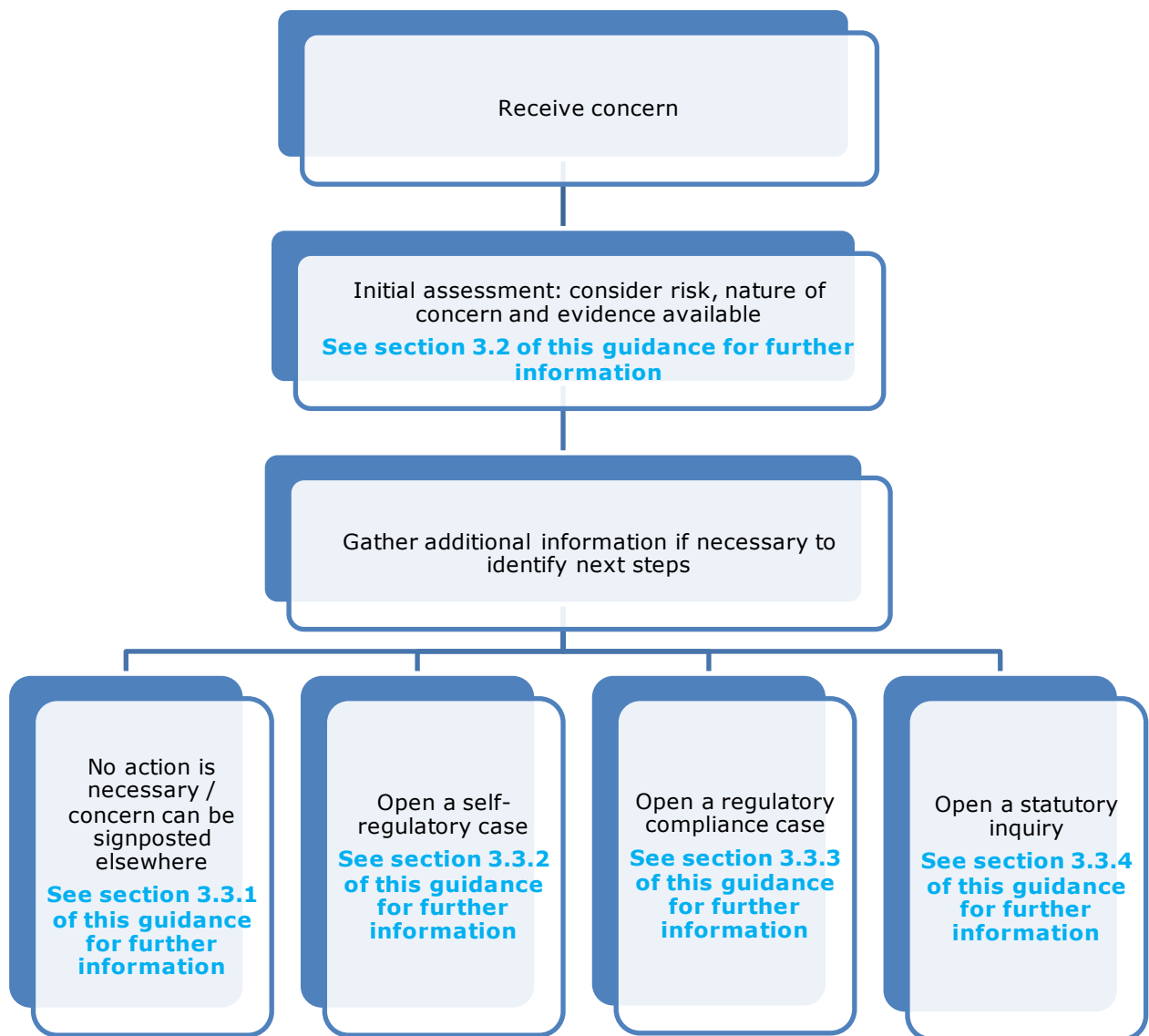
- Proportionate
- Accountable
- Consistent
- Transparent
- Targeted.

Within this context every case is treated individually, with a course of action determined based on the nature of the concern and the evidence available, in accordance with the Commission's objectives, general function and duties as set out in the Charities Act.

The Commission takes a risk based approach, targeting resources at the highest risks to charities' beneficiaries, services and assets. If a concern is not considered to be a high enough risk, on initial assessment, we may decide to take no action.

In the first instance, the Commission will usually try to work with charities and trustees to resolve issues through providing advice and guidance and setting out best practice. However, the Commission can, and will, take rigorous and decisive action to address matters of serious concern.

The chart below sets out the key stages in the Commission's assessment of a concern and the possible next steps that are available.



3.2 Initial assessment of the concern

On receiving a concern about a charity, the Commission's first step is to undertake an initial assessment to identify:

- whether it is something the Commission can deal with
- what evidence is available to support the concern
- what additional information or evidence may be needed
- the risk associated with the concern
- the real or potential impact of the concern on the charity, its assets or beneficiaries, or the sector as a whole
- the co-operation and role of the charity's trustees.

The Commission's next course of action will depend on the outcome of this assessment.

3.3 Possible courses of action

There are four possible courses of action following the initial assessment of a concern. These are:

- Close the concern and signpost (if necessary)
- Open a self-regulatory case
- Open a regulatory compliance case
- Open a statutory inquiry

In some cases, further information will be required. The Commission may request, order or direct that information is provided or, in more serious instances, it may be necessary to open a statutory inquiry to use our regulatory powers to direct that information is provided. It is likely that information gathering will take place across the life cycle of an investigation. The time required to complete an investigation is also subject to the Commission's investigatory workload. Meetings with concerned parties are by appointment only and at the Commission's request.

Over the course of an investigation, risk will be reviewed regularly. This may result in changes to how the case is progressed. For example, a regulatory case may lead to the opening of a statutory inquiry if new information is uncovered or if trustees subsequently refuse to co-operate with the Commission.

3.3.1 Close the concern and signpost

All concerns raised with the Commission will be considered but not all will lead to an investigation. For example, the matter may be outside of the Commission's jurisdiction, it may be a matter that can be put right by the trustees without intervention, or it may be that the allegations are unsubstantiated.

Whilst some issues may be very important to an individual or group they will not always pose a serious risk to the charity. The basis of the Commission's intervention is related to the impact on the charity concerned and potential for significant damage to public trust and confidence in the charity or in the sector as a whole.

There will be some concerns received that are not progressed because, for example, there is no evidence to support the concern or it is a matter that is outside of the Commission's remit. In these cases, the concern is closed and you may be signposted to another body. For example:

- if the concern involves an internal dispute, such as a difference of opinion between trustees or members of an organisation that has escalated into conflict, you may be advised to seek the services of a mediator
- if the concern relates to the fundraising methods of a charity, that do not amount to a potential breach of trustee duties, you may be referred to the [Fundraising Regulator](#).

Example

A concern was raised by a member of the public about fundraising methods used by a charity, and no misconduct or mismanagement was evidenced. The case was closed and referred to the Fundraising Regulator as this was not a matter which fell within the Commission's remit.

The Commission has developed fundraising guidance, [Fundraising for charities – a guide for charity trustees and the public](#), designed to support charity trustees to understand their obligations in relation to fundraising. It also directs them to relevant guidance on fundraising practice and associated issues such as privacy and data protection. It is also aimed at the general public, providing guidance on how to raise a complaint about poor fundraising practice.

3.3.2 Self regulatory case

The Commission's experience shows that, in most cases, a concern can be resolved by providing guidance to a charity and its trustees, sometimes with additional support from the Commission. In these situations, the most likely course of action taken by the Commission will be to open a self-regulatory or regulatory compliance case and engage with the charity and its trustees.

If we assess that a concern is best addressed by the charity itself, and is of a relatively low risk, we will likely open a self regulatory case and offer guidance to assist the charity to resolve the issue. We may also use this method to simply alert charity trustees to potential risks to be considered. The Commission may monitor the charity and follow up to identify what action was taken by the trustees to resolve the concern.

3.3.3 Regulatory compliance case

A regulatory compliance case will be opened where a concern raises clear issues within a charity, but the charity's trustees are willing to co-operate with the Commission and the risk to the charity is not so high as to merit the opening of a statutory inquiry.

The Commission, as part of a regulatory compliance case may, for example:

- Order any person who has possession of information which relates to a charity and is relevant to the discharge of the Commission's functions to provide that information to the Commission;
- Require any person who has custody or control of any document, which relates to a charity and is relevant to the discharge of the Commission's functions to provide the Commission with a copy or extract from that document or to transmit the document itself to the Commission for inspection.

During the course of a regulatory compliance case, regulatory guidance may be issued to the charity, and an action plan with a timeline may be put in place for the trustees to implement any action necessary to address the issues raised in the concern. A regulatory compliance case will only be closed where the Commission is satisfied that the charity has taken any necessary action and that the issues raised are being addressed.

The Commission will monitor the action taken by the charity and may follow up to ensure compliance.

Example

A concern was raised internally about the improper use of a charity tax reference number, poor maintenance of collection tins, conflicts of interest and membership issues. The Commission sought information and instructed the organisation to take specific action to address the issues raised. Due to the action and co-operation of the trustees the case was then closed with a further compliance check to be conducted in 12 months time.

3.3.4 Statutory inquiry

Only concerns that identify the most serious risks to a charity, its assets or beneficiaries will be dealt with through the opening of a statutory inquiry using section 22 of the Charities Act.

A statutory inquiry is likely to be opened where there is, or is a risk of:

- significant financial loss to a charity
- serious harm to beneficiaries, especially vulnerable beneficiaries
- misuse of a charity for terrorist purposes (including charity links with or support for terrorism, financial or otherwise, connections to proscribed organisations or misuse of a charity to foster criminal extremism)
- serious criminality or illegal activity within or involving a charity, for example, fraud, money laundering
- a charity being set up for illegal or improper use (sham charities, the abuse of tax arrangements)
- a charity deliberately being used for significant private advantage
- a charity's independence being called into question
- trustees are deliberately and unreasonably failing to co-operate with the Commission
- other significant non-compliance for example breach of trust or abuse which would significantly impact on public trust and confidence in a charity or the sector as a whole.

A statutory inquiry is required to enable some formal investigatory and protective powers to be used.

A statutory inquiry will only be closed when no further action is required to protect the charity, all protective orders in place have been discharged, and the issues have been remedied with the charity either operating on a sound footing or having been wound up, or as a result of a successful appeal to the Charity Tribunal or Court.

Example

A concern was raised by members of a charity providing residential services to older people relating to financial irregularities and an investment that appeared to offer significant private benefit to a trustee. After consideration of all the documentation provided, the Commission considered that a full investigation was required in the form of a statutory inquiry due to the risk to the charity's finances and the risk to the beneficiaries. The investigation revealed mismanagement by a particular trustee and the Commission made the decision to remove the trustee from the charity. Following the charity complying fully with its governance obligations and being managed effectively, the Commission closed the inquiry. Further compliance checks were undertaken in line with the Commission monitoring and compliance processes.

In addition, a statutory inquiry may be downgraded to regulatory status where the Commission is satisfied that all major risks have been addressed by the charity trustees.

3.4 How the Commission monitors charities

Regulatory oversight is one way in which the Commission investigates concerns about abuse and non-compliance within the charity sectors. Regulatory supervision and the Commission's monitoring and compliance work includes appropriate and targeted scrutiny of charities and their accounts. For further information on the Commission's approach see [*Monitoring and compliance guidance - getting it right*](#).

3.5 What may happen as part of a statutory inquiry?

Opening a statutory inquiry allows the Commission to use its most stringent powers to investigate alleged misconduct or mismanagement and take action to protect a charity. When a statutory inquiry is opened the Commission may:

Obtain information, for example by:

- searching records
- directing individuals to provide written accounts, answers and statements
- directing individuals to attend at a specific time to give evidence or produce documents
- ordering individuals to provide documents
- securing a warrant to obtain documents by entering and searching premises.

Use temporary protective powers, for example to issue an **order** to:

- suspend any trustee, officer, agent or employee
- appoint such number of trustees as required for the proper administration of the charity
- appoint an interim manager
- instruct any person who holds property on behalf of a charity not to part with the property without our consent
- instruct a debtor not to make payment without our consent
- restrict transactions.

Use permanent protective powers, for example, by order to:

- remove a trustee, officer, agent or employee from a charity
- appoint additional trustees
- remove an individual from membership of a charity
- establish a scheme for the administration of a charity
- determine membership of the charity
- remove a charity trustee for statutory reasons
- give specific directions for protection of charity
- direct application of charity property.

Further guidance on each of these activities is set out below. Section 7 of this guidance contains additional information on some specific powers that may be used during the course of a statutory inquiry. Section 7 will continue to evolve as the Commission uses more of its powers to protect charities.

3.5.1 Obtain information

The Commission may use its powers to order or **direct** a person to:

- provide accounts and statements in writing on matters relating to the inquiry and to verify these if necessary by **statutory declaration**
- provide copies of documents in their keeping or under their control (including information stored electronically) which are relevant to any part to the inquiry and to verify such documents as exact copies of the originals, if necessary, by **statutory declaration**, and
- attend at a specified time and place and give evidence or produce documents.

The Commission will only ask for information relevant to its inquiry.

A direction or order may be addressed to, for example, individual trustees, the charity by name (where it is a company), charity employees, advisers, accountants, auditors, solicitors or banks.

Additionally, the Commission may secure a warrant in order to obtain information by entering premises and seizing documents.

Section 25 of the Charities Act makes it an offence for any person to knowingly or recklessly provide information to the Commission that is false or misleading.

A person named in the order or direction must comply with the request for information within the timescale given to them.

Non-compliance with a direction or order of the Commission has serious legal consequences. Section 174 of the Charities Act permits the Commission to enforce orders and directions by application to the High Court. The Commission's information gathering powers are enforcement powers and failure to comply with them may be considered by the High Court to be a contempt of Court, ultimately punishable by fine, imprisonment or both.

3.5.2 Temporary protective powers

Temporary protective powers will be used where there is an urgent need to take action to protect the charity, its property, or its beneficiaries, for a temporary period, while an inquiry is ongoing. The use of these powers is reviewed regularly to ensure that they stay in place only for as long as is necessary, are proportionate, and avoid disrupting the legitimate charitable work of the organisation subject to the inquiry.

Temporary protective powers include the power to:

- Suspend a trustee, charity trustee, officer, agent or employee of a charity pending consideration of their removal
- Prevent a person who holds charity property from parting with it without our consent
- Prevent an individual or organisation from repaying a debt to the charity without our consent
- Restrict the transactions a charity can enter into
- Appoint an interim manager either instead of or alongside trustees
- Appoint trustees
- Suspend an individual from membership of a charity.

To use one of these powers the Commission must be satisfied that:

- there is or has been misconduct or mismanagement in the administration of the charity or
- it is necessary or desirable for us to act to protect the property of the charity.

Where the Commission uses a temporary protective power, this will typically be reviewed at least every three months and, if the measure is no longer necessary, it will be lifted. Typically, we will inform the charity before using these powers unless to do so could prejudice the inquiry. A statement of reasons will be provided setting out why the power is being used, explaining its scope and the right of that person to appeal the decision.

3.5.3 Permanent protective powers

In the context of a statutory inquiry, the Commission can use powers to permanently protect a charity. These powers are only used where they are considered to be both necessary and proportionate in order to protect the property of a charity.

Where we plan to use a permanent protective power, we will normally give trustees an opportunity to comment on what we intend to do. In some cases trustees have a legal right to make representations before we act, for example, at least one month's notice must be given where a trustee, charity trustee, officer, agent or employee is to be removed.

Permanent protective powers include, for example, the power to:

- Remove a trustee, officer, agent or employee of a charity who has been responsible for or privy to misconduct or mismanagement in the charity or has contributed to it or facilitated it
- Remove an officer, agent or employee from membership of a charity
- Establish a scheme for the administration of the charity.

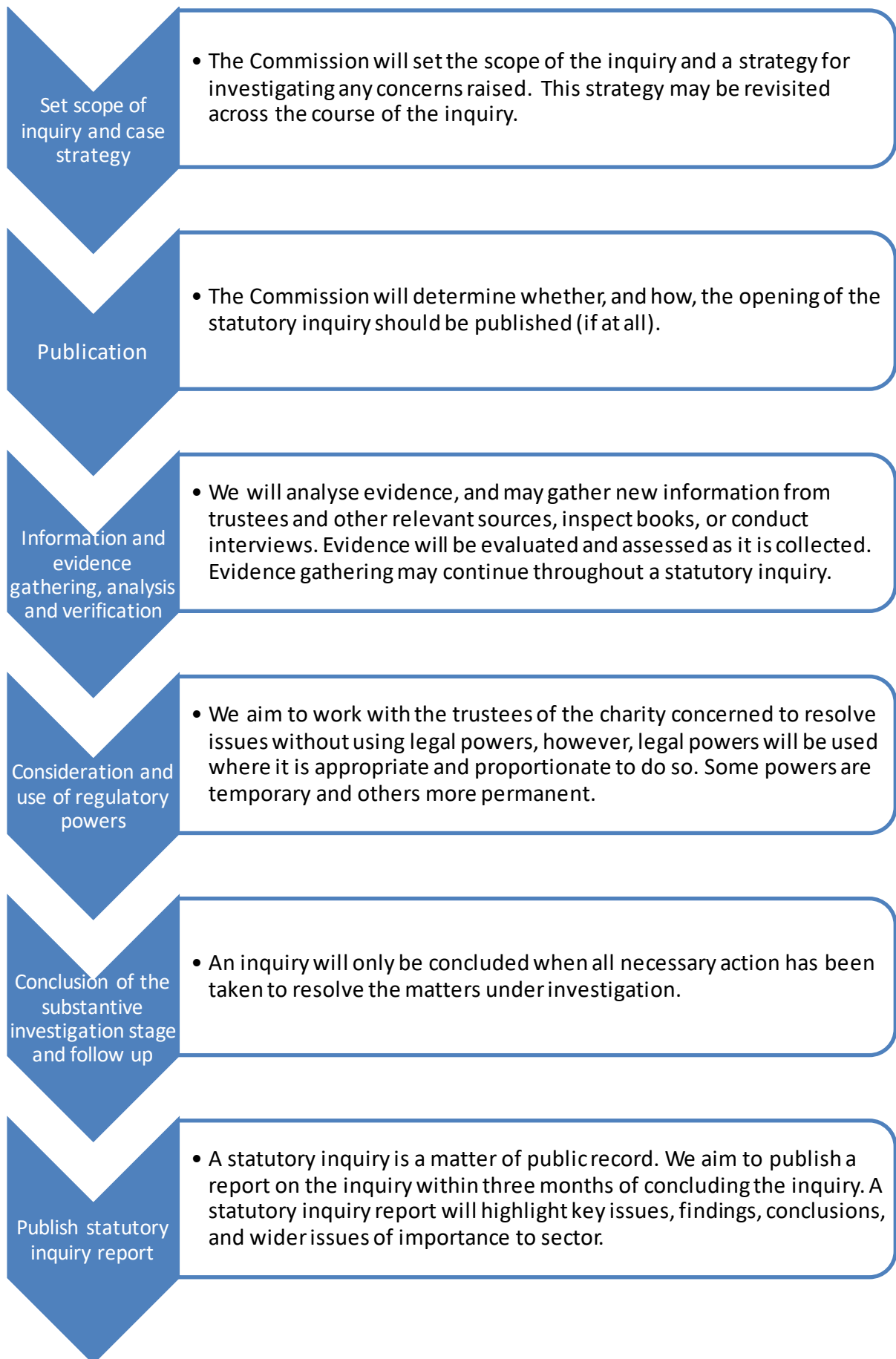
In addition, the Commission can:

- Direct specific action with regard to the charity's administration or its property (for example, take and act on professional advice, call an annual general meeting of the charity to appoint new trustees or undertake a governance review)
- Establish who the members of the charity are.

These powers can be used in an inquiry where the Commission is satisfied that:

- there is or has been misconduct or mismanagement in the administration of a charity **and**
- it is necessary or desirable to act for the purpose of protecting the property of the charity or securing a proper application for the purposes of the charity of that property or of property coming to the charity.

The flowchart on the following page provides a broad overview of the statutory inquiry process. It is likely that a complex inquiry may involve movement back and forth between steps in the process.



Section 4: You or your charity are the subject of a concern

The Commission recognises that being the subject of a concern may be a source of anxiety for any individual or charity. The purpose of this section of the guidance is to set out what you can expect if this applies to you or your organisation and what you can do if you disagree with a decision that the Commission has made.

4.1 What you can expect

The Commission will only open a concern where there is enough supporting evidence, there is a real or potential risk to the charity or its beneficiaries, and a need for intervention.

In addition to responding to all concerns in accordance with the principles of best regulatory practice, the Commission has a *Customer charter* which sets out the high standards and quality of service we aim to provide to all stakeholders. This charter is available to view and download from the Commission's [website](#).

The Commission's approach to statutory inquiries has been tested and clarified at the [Charity Tribunal](#) for Northern Ireland. This has helped to shape how we interact with charities during the course of an inquiry.

4.1.1 Keeping you informed

When a concern is opened, the Commission will contact the charity's trustees directly. The charity will be given an opportunity to discuss the matter or provide evidence to the Commission supporting their position. Meetings with concerned parties are by appointment only and at the Commission's request.

The Commission will advise the charity of the broad nature of the concern and issues being investigated. This does not include disclosing who has raised a concern unless permission has been given to do so or we are legally obliged to. This is important because concerns about charities can be raised in confidence. Contacting you or your charity to discuss an open concern does not imply any wrongdoing; rather, it is to give the charity trustees an opportunity to respond and provide information on any issues raised.

The Commission aims to conclude our enquiries as soon as possible, however, it is very difficult to predict how long this might take. This will depend on factors such as:

- The nature and complexity of the concerns raised
- Whether any other agency or regulator is involved
- What evidence is uncovered throughout the course of the investigation
- The responsiveness and co-operation of those involved.

The time required to complete an investigation is also subject to the Commission's investigatory workload. You will be advised of the outcome of our enquiries as soon as possible.

Your charity should be able to continue to operate during the course of our enquiries, however, there may be cases where the use of a protective power by the Commission impacts on the day-to-day running of the charity.

Throughout the course of a statutory inquiry, the Commission will, when required, provide a rationale in a statement of reasons when using a power associated with a statutory inquiry. We may also contact you for further or additional information.

4.1.2 Your rights

A charity or individual that is the subject of a concern may wish to consider seeking legal or other professional advice, particularly if the Commission has opened a statutory inquiry. There may also be rights of appeal, see section 4.3 for further information.

The Commission takes equality, human rights and data protection considerations into account throughout the course of our enquiries, including when reporting on the outcome of the inquiry.

If you have any special accessibility requirements, please advise the Commission of these as soon as possible.

4.1.3 How we hold your information

All information gathered, whether personal or otherwise, is held securely and used to meet the Commission's regulatory purposes only. The Commission also complies with the General Data Protection Regulation and the Data Protection Act 2018. We will not disclose your personal details to anyone unconnected with the Commission unless you have consented to its release, we are legally obliged to disclose the information, or we regard disclosure as necessary to carry out our statutory functions.

There are certain circumstances, however, where we may be required to disclose information. For example, we may need to disclose information to third parties in the following circumstances:

- As a result of a court order or to meet another legal requirement
- Where we are required to pass information to another regulatory or statutory body
- Where the information forms a key part of a statutory inquiry report
- Where the information is the subject of a Freedom of Information request (though exemptions may apply).

Please tell us if any information you provide is of a particularly sensitive or confidential nature and if this is not likely to be evident.

Charity trustees must remember that the position of charity trustee is a matter of public record, carrying certain duties and responsibilities. The public have a legitimate interest in being assured that those duties are complied with and it may be in the public interest to disclose certain information.

The Commission's [privacy notice](#), published on our website, provides further information about how we use your data, our basis for collecting and processing information and our data retention policy.

4.1.4 Information that will routinely be made public

Some information and decisions will be published as a matter of course during our enquiries. For example, in order to use some powers, the Commission is required to give advance public notice. The purpose of this is to give individuals and organisations that are affected by a decision the opportunity to find out more about the decision and, if necessary, to provide comments or make representations. Additionally, through publishing decisions the Commission aims to increase openness, transparency and levels of public trust and confidence in the charity sector.

If the concerns raised lead to the opening of a statutory inquiry then it is the Commission's policy to publish this decision unless there are good reasons not to.

The table at Appendix 1 gives an indication of decisions of the Commission where prior notice is likely to be given.

Further information on the Commission's approach to publishing decisions is available in the [Publishing our decisions](#) guidance. You can view current decisions open for comment, recent and archived decisions, and reports on the [Decisions of the Commission](#) page on our website.

The outcome of a statutory inquiry may be made public through the publication of a statutory inquiry report. Statutory inquiry reports provide information on the inquiry process, the issue that was investigated, and any actions taken by the Commission.

There may be some instances where the Commission will not publish a statutory inquiry report, for example, if publishing would make regulation less effective and damage public confidence in charities.

Additionally, where an individual is removed as a trustee, their details will be listed on the public [Register of removed trustees](#).

4.2 If you disagree with a decision

If you disagree with a decision that the Commission has made, for example, to remove a charity trustee, you can challenge the decision. You can appeal a decision of the Commission to the Charity Tribunal for Northern Ireland **and/or** request the Commission to review its decision. Requesting the Commission to review its decision does not replace your statutory right to appeal to the Charity Tribunal. The time limit to lodge an appeal with the Charity Tribunal still runs even if you have applied to the Commission for a decision review.

The Commission has produced guidance to support individuals or organisations considering challenging a decision. This guidance is available on our [website](#). If you wish to submit an appeal to the Charity Tribunal we recommend that you approach them directly.

If you are dissatisfied with the service that you have received from the Commission, we would like to hear from you, and have a procedure that you can use. Further information is available in the [Making a complaint about our services](#) guidance which is also available on our [website](#).

4.2.1 If you disagree with a decision to open a statutory inquiry

If you disagree with the Commission's decision to open a statutory inquiry then you can only ask for a review of this decision to be made by the Charity Tribunal.

4.3 What we can ask of you

4.3.1 Complying with an order or direction

We expect trustees to co-operate with the Commission in the course of our enquiries. We may order or direct you to undertake certain actions, for example:

- to provide information or documents
- to attend at a specific place and time to give evidence
- verify information, if necessary by **statutory declaration**
- not to part with property
- not to act as a trustee during a period of suspension.

The Commission considers failure to co-operate as evidence of misconduct or mismanagement in the administration of a charity and could result in serious legal consequences. If for any reason you are going to have difficulty in complying with an order or direction it is important that you tell us immediately.

If you are directed to attend at a specific place to give evidence or provide documents for the purpose of a statutory inquiry you may be entitled to claim reasonable travel expenses where the place is ten miles or more from your place of residence.

4.3.2 Not obstructing an inquiry

It is an offence to obstruct an inquiry by knowingly or recklessly providing the Commission or any person conducting an inquiry on behalf of the Commission with false or misleading information, or wilfully altering, suppressing, concealing or destroying evidence. This offence is set out in section 25 of the Charities Act. A person convicted of an offence under this section of the Charities Act is liable to imprisonment, a fine or both.

Section 174 of the Charities Act permits the Commission to enforce Orders and Directions by application to the High Court. Failure to comply with Orders and Directions issued by the Commission may be considered by the High Court to be a contempt of Court, ultimately punishable by fine, imprisonment, or both.

4.4 Religious designation

Religious designation is a status that can be given to certain charities and which exempts them from **Sections 86 and 33 to 36** of the Charities Act. The granting of religious designation is limited to faith-based charities in Northern Ireland which have sufficient supervisory and disciplinary functions in place to protect the charity and all of its component parts where issues arise. Sections 33 to 36 of the Charities Act give the Commission powers to act to protect a charity by, for example, removing or suspending trustees, or appointing an interim manager. Section 86 of the Charities Act, which sets out persons disqualified from being trustees of a charity, does not apply to a designated religious charity. This is set out in the *Charities Act 2008 (Designated Religious Charities) Order (Northern Ireland) 2016*.

Religious designation does not prevent the Commission from opening a statutory inquiry under **section 22** of the Charities Act and investigating the charity if there is an evidence based concern. *Religious designation* will be withdrawn by the Commission if the charity no longer meets the necessary criteria or if, as a consequence of a statutory inquiry, the Commission considers it no longer appropriate for the charity to be designated. Withdrawal of designation does not affect charitable status.

Section 5: Reporting on the outcome of a statutory inquiry

Reporting on the outcome of a statutory inquiry helps to inform the public about a particular case and any action that has been taken to protect the charity, its assets, or its beneficiaries. Through increasing accountability and transparency, statutory inquiry reports are a key tool in promoting compliance, and enhancing public trust and confidence in the charitable sector. Additionally, statutory inquiry reports generate learning for other organisations to help them avoid making similar mistakes.

5.1 When will the Commission report on the outcome of a statutory inquiry?

The Charities Act gives the Commission discretion to decide whether or not to publish statutory inquiry reports or such other statements of the result of a statutory inquiry as it sees fit, however, a report will usually be published unless there is good reason not to. This is in the interests of promoting public trust and confidence and in keeping with the Commission's role as an open and transparent regulator. We aim to publish a statutory inquiry report within three months following the conclusion of a statutory inquiry, however, the date of publication will depend on a number of factors including the complexity of the inquiry and whether there are any ongoing appeals.

5.2 When would a report not be published or publication be delayed?

There may be occasions when the Commission delays the publication of a statutory inquiry report or decides not to publish a report. Any decision to delay or not publish a statutory inquiry report will be balanced against the public interest in publishing the results. In the publication of statutory inquiry reports, we will always have regard to the **principles of best regulatory practice**. In some cases we may publish an anonymised or summary report.

The publication of a statutory inquiry report is likely to be delayed where:

- publication is likely to prejudice ongoing or pending legal proceedings
- publication is likely to prejudice the operations or investigation of a law enforcement agency or other regulator
- there are still outstanding actions that need to be taken by the charity's trustees
- there is an ongoing appeal process challenging a decision made by the Commission in the course of the statutory inquiry.

Where publication of a statutory inquiry report is delayed we may consider publishing an interim report.

The Commission may determine that a statutory inquiry report will not be published where publication could:

- have an acute detrimental impact on a particular individual or group of individuals, for example, by putting their personal safety at risk
- contravene requirements for confidentiality, for example, where there is commercial sensitivity or a risk to national security
- cause severe prejudice to the charity and/or its beneficiaries and is not in the best interests of the charity sector
- contravene the Commission's duty to use its resources in the most efficient, effective and economic way
- have a detrimental impact on the effective regulation of the sector and is not in the public interest
- damage public trust and confidence in the charity or in the charitable sector as a whole.

5.3 What information do statutory inquiry reports contain?

A statutory inquiry report provides an overview of the issues of concern that resulted in the opening of the inquiry and the actions taken by the Commission and other parties involved. Generally, a report will set out:

- the background to the statutory inquiry
- key findings from any investigations or information gathering
- details of actions taken by the Commission and statutory powers used
- actions required by the charity or charity trustees
- the outcome of the inquiry
- lessons for the charity sector.

The Commission may consider publishing a follow-up report setting out further actions taken, either by the Commission or the trustees, after the conclusion of a statutory inquiry and publication of the statutory inquiry report.

5.4 Does the Commission name individuals in a statutory inquiry report?

The Commission will name individuals where it is necessary or desirable to identify them. For example, we may wish to name an individual where it would be unfair not to do so.

Additionally, we may publish names where the case has attracted media attention and the names are already in the public domain. We will also name individuals who appear to us to pose a continuing risk to the sector or the public. When appropriate the individual concerned will have an opportunity to comment on the factual accuracy of the report before publication. This will include individuals whom we remove from office as a trustee.

5.5 Where are statutory inquiry reports published?

Statutory inquiry reports are published on the *Decisions of the Commission* page on the Commission's [website](#).

The screenshot shows the website for The Charity Commission for Northern Ireland. The header includes the logo, a search bar, and navigation links: 'About us', 'Manage your charity', 'Start up a charity', 'Our regulatory work', and 'Charity essentials'. A sidebar on the left lists 'In this section' with categories like 'About us', 'Manage your charity', 'Start up a charity', 'Our regulatory work' (with sub-items: 'Concerns about charities', 'How we ensure charities comply with their legal requirements', 'Decisions of the Commission' (with sub-items: 'Casework decisions', 'Regulatory decisions', 'Decision review'), 'Waiving trustee disqualification', 'Charity essentials', and 'News'. The main content area features a 'STANDARDS' graphic and a breadcrumb trail: 'Home / Our regulatory work / Decisions of the Commission'. The title is 'Decisions of the Commission'. The text explains that publishing decisions aims to increase openness and transparency, and provides an opportunity for affected individuals to comment. It also notes that while there is no statutory requirement to publish every decision, the Charities Act (Northern Ireland) 2008 sets out circumstances where the Commission should publish its decisions or intentions, and that the Commission intends to publish decisions where there is sufficient justification in the best interests of the charity or the public interest.

5.6 Are statutory inquiry reports shared with anyone for comment before they are published?

Before a statutory inquiry report is published, the Commission will usually give the charity, and anyone named in the report, the opportunity to comment on the factual accuracy of its content. Additionally, where another regulator or public authority has been involved, they will be given the opportunity to comment on the paragraphs relating solely to them.

There are circumstances when it may not be appropriate to share a report for comment in advance of its publication, for example, where:

- the investigation, or the named party, has been the subject of a court finding, including charity tribunal
- undisputed facts are already in the public domain
- the findings of the report have been supported by a witness statement or statutory declaration from the individual concerned.

Generally the individual who raised the original concern is not entitled to comment on the report in advance of its publication, unless they are named in the report or are a trustee of the charity in question.

When a statutory inquiry report is shared with individuals in advance of its publication the following conditions apply:

- only comments on the factual accuracy of the information in the report will be considered
- individuals will be given a specified time period within which to provide a response
- comments must be submitted in writing
- the report is to be kept strictly confidential and information contained must not be shared with anyone else.

Following receipt of comments the statutory inquiry report will be finalised and published including details of any amendments made as a result of comments received.

5.7 Does the Commission report on the outcome of other regulatory cases or concerns?

The Commission may publish self-regulatory and regulatory case reports where there may be significant public interest in the issues involved and the outcome, and where there are lessons that other charities can learn from the publication of the report. These reports are generally anonymised.

Additionally, the Commission regularly publishes thematic reports detailing the number and nature of common concerns that are received about charities. The reports use confidential case studies to highlight lessons that can be learned, which we hope are of benefit to all charities. Thematic reports are published on the *Decisions of the Commission* page on the Commission's [website](#).

Section 6: Information on specific regulatory powers

This section of the guidance contains additional information on some specific powers that may be used during the course of a statutory inquiry. This section of the guidance will continue to evolve as the Commission uses more of its powers to protect charities and to reflect learning from cases and Tribunal or Court rulings.

6.1 Appoint an interim manager

The Commission is authorised to appoint an interim manager to a charity under section 33 (1) (vii) of the Charities Act. This power can only be used in the course of a statutory inquiry and where we are satisfied that:

- there is, or has been, misconduct or mismanagement in the administration of a charity **or**
- it is necessary or desirable to act for the purpose of protecting the property of a charity or securing its proper application.

An interim manager will usually be appointed to manage a charity to the exclusion of existing trustees, however they may also be appointed to act alongside the charity's trustees. This is a temporary, protective power. An interim manager will only ever be appointed to a charity where this is considered necessary or desirable, and the appointment will be for the shortest time necessary to achieve the desired outcome, with the charity returning to the governance of competent trustees or its closure being managed appropriately in line with its governing document.

Depending on the nature of the statutory inquiry, and the risk to the charity, the interim manager may be limited to undertaking specific tasks or may be required to administer the charity on a day-to-day basis.

An interim manager may be an individual or an organisation, for example, an accountancy or other professional firm. The cost of appointing an interim manager is usually met from the funds of the charity therefore the Commission will always seek to ensure that an appointment represents best value for money.

The Commission maintains a list of potential interim managers and may recruit from this list depending on the skills and experience required in each specific case. For example, an interim manager may be required with experience or expertise in areas including, but not limited to:

- safeguarding children and vulnerable adults
- financial mismanagement or forensic accountancy
- insolvency
- dissolution or winding up
- trading issues
- managing investments or portfolios
- business planning
- dealing with police and law enforcement agencies.

If the nature of an inquiry requires experience or expertise that is not held by any potential interim manager on the list then a recruitment exercise may be undertaken. Please contact the Commission if you are interested in being added to the list of potential interim managers. A number of examples where an interim manager may be appointed are set out below. Some of these examples are drawn from other jurisdictions.

Example 1

A statutory inquiry uncovered a history of maladministration and financial mismanagement within a charity. This had resulted in debt claims being taken against the charity's property and large tax liabilities being amassed. An interim manager was appointed to *manage the closure of* the charity, preventing misuse and abuse of charity funds.

Example 2

A charity that ran a care home was the subject of a statutory inquiry following the receipt of evidence that employees and volunteers were not properly qualified or experienced. An interim manager with safeguarding experience was appointed to commence the implementation of new training and working practices. This got the charity back on a sound footing, at which point new trustees were appointed. This resulted in the charity securing necessary support from its funders.

Example 3

A statutory inquiry was opened into a charity as a result of allegations of staffing irregularities, high fundraising costs as a percentage of annual income, and poor financial record keeping. The interim manager supported the appointment of new trustees and a new chief executive. This resulted in fundraising costs being reduced as a percentage of gross annual income and the accounts being restated with a prior year adjustment.

On the appointment of an interim manager, the Commission will work with them to identify clear objectives and a time frame for their appointment. The Commission will monitor the progress of the interim manager to ensure that they are not in place for longer than is necessary and to provide guidance as necessary to support them in achieving the identified objectives.

6.2 Appoint additional trustees

The Commission will not usually get involved in the appointment of trustees. We expect appointments to be made by continuing trustees or others empowered by the organisation's governing document or statutory provisions. The Commission may, however, appoint trustees in exceptional circumstances, for example, where the normal legal provisions are not available or are unworkable, or as part of a statutory inquiry.

The Commission is authorised to appoint additional trustees to a charity under section 33 (1) (ii) of the Charities Act. This power can only be used in the course of a statutory inquiry and is a temporary appointment where we are satisfied that:

- there is, or has been, misconduct or mismanagement in the administration of a charity **or**
- it is necessary or desirable to act for the purpose of protecting the property of a charity or securing its proper application.

Typically, in the course of a statutory inquiry, additional trustees may be appointed to a charity to help fill a gap created where existing trustees have been suspended or where we consider more trustees are needed to make up a more effective trustee body to administer the charity.

In certain circumstances the Commission may use section 33 (5) of the Charities Act to appoint trustees outside of a statutory inquiry and without the need to have established misconduct or mismanagement in the administration of the charity. This power can only be used where:

- the appointment is to replace a trustee removed by the Commission
- there are no charity trustees to make the appointment, or where by reason of vacancies, absence or incapacity, the charity cannot make its own appointments
- there is a single charity trustee, that is not a corporate body, and the Commission considers it necessary to increase the number of trustees for the proper administration of the charity

- the Commission considers it necessary for the proper administration of the charity to have an additional charity trustee because one of the existing charity trustees, who ought to remain as a trustee, either cannot be found, does not act, or is outside Northern Ireland.

Potential trustees may be identified through a number of sources:

- individuals already involved with the charity in another capacity, for example, a volunteer or member
- individuals suggested by existing trustees
- individuals known to the Commission in another capacity, for example, a trustee of another charity
- through approaching other agencies that hold registers of potential trustees or list vacancies.

Example

During a statutory inquiry a number of trustees were suspended from a charity, pending consideration of whether they should be removed. This meant that the remaining charity trustees could not meet a quorum to make decisions or appoint other trustees. The Commission appointed a number of trustees in order to enable the charity to call an AGM and follow the trustee appointment and reappointment process set out in its governing document.

6.3 Suspend or remove a trustee, charity trustee, officer, agent or employee

The Commission is authorised under section 33 (1) of the Charities Act to suspend a trustee, charity trustee, officer, agent or employee from their office or employment at the charity. This power can only be used in the course of a statutory inquiry and where we are satisfied that:

- there is, or has been, misconduct or mismanagement in the administration of a charity **or**
- it is necessary or desirable to act for the purpose of protecting the property of a charity or securing its proper application.

Suspension will be used pending consideration being given to the removal of the individual. All suspension orders will be reviewed regularly to ensure that they do not remain in place longer than the statutory maximum of 12 months and are still proportionate / appropriate. The order will be lifted if, at any point, it becomes clear that the individual will not be removed. The Commission will

always take equality and human rights into consideration before suspending an individual.

The Commission is authorised under section 33 (2) of the Charities Act to remove a trustee, charity trustee, officer, agent or employee from their role in a charity where that individual has been responsible for, or privy to, misconduct or mismanagement, or whose conduct has contributed to it or facilitated it. This power can only be used in the course of a statutory inquiry and where we are satisfied that:

- there is, or has been, misconduct or mismanagement in the administration of a charity **and**
- it is necessary or desirable to act for the purpose of protecting the property of the charity or securing its proper application.

A minimum of one month's public notice must be given of the Commission's intention to remove a trustee unless the Commission is satisfied that for any reason the publication requirement is unnecessary. This is to give the individual and other affected persons the opportunity to make representations to the Commission.

When an individual is removed from the position of trustee their details will be placed on the online [Register of removed trustees](#), available on the Commission's website. An individual who is removed from the position of trustee is automatically disqualified from acting as a trustee in any charity unless a waiver is given. There is further information in the Commission's guidance on [Waiving trustee disqualification](#).

Example

A concern was raised that an individual trustee had acted improperly in misappropriating charity funds for their own personal use and acting outside of the charity's governing document in making unilateral decisions regarding the governance and operation of the charity. A statutory inquiry was opened during which time the individual was suspended from their role. Evidence gathered which endorsed the original allegations. The individual was removed from their position as trustee.

6.4 Suspend or remove an individual from the membership of a charity

The Commission is authorised under section 34 of the Charities Act to suspend a trustee, officer, agent or employee from the membership of a charity or remove an officer, agent or employee from the membership of a charity. This power can only be used where the individual has already been suspended or removed from their office or employment. It is designed to prevent those who are suspended or removed from their office or employment from reinstating themselves and exerting influence by virtue of their membership of the charity.

6.5 Determination of membership

The Commission is authorised under section 50 of the Charities Act to determine the members of a charity. This power can only be used on application by a charity or by the Commission as part of a statutory inquiry. This power also allows the Commission to appoint a third party to make this determination. Where the Commission is asked to exercise this power, we first encourage the charity and groups in disagreement to take ownership of solutions rather than seeking the Commission to impose a resolution. The use of this power will depend on the circumstances of each case and the application of the principles of best regulatory practice.

Example

A concern was raised that a charity could not determine who its members were. This led to a dispute among the membership and claims of invalid elections of trustees. The charity made an application for the Commission to determine the membership of the charity. Information was gathered and a determination made by the Commission that allowed the charity to call an Annual General Meeting and elect new trustees.

6.6 Specific directions for the protection of a charity

The Commission is authorised to direct any action that we consider to be “expedient in the interest of the charity” during the course of a statutory inquiry. The potential use of this power is wide ranging.

The directions imposed will be of advantage and benefit for a charity and its beneficiaries. The power is a direct action rather than a preventative action. It empowers trustees to mitigate risks that threaten the running and/or the property of a charity in the medium or long term. The use of this power allows the Commission to take a practical approach to addressing concerns identified during a statutory inquiry.

An example of the use of this power would be directing an individual to provide further information in respect of funds that they had personally received from a charity. This action was required to determine whether the release of the funds was a legitimate use of the charity's resources.

Appendix 1: Table of powers

The table below sets out **some of the powers** most commonly used by the Commission during a statutory inquiry, through it is not exhaustive. The table lists the section of the Charities Act that authorises each power, indicates whether prior notice must be given for the power to be used, and the general approach to whether a decision made under each power will be published. Refer to the Commission's guidance on [Publishing our decisions](#) for further information on publication, and to our guidance on [Challenging a decision of the Commission](#) for information on how to challenge decisions made under specific sections of the Charities Act.

Power	Section of the Charities Act	Must prior notice be given?	Will a decision be published? (General approach)
Open a statutory inquiry	S 22	No	Yes
Direct for information	S22(3)	No	Yes
Order for information	S23	No	Yes
Suspend a trustee, charity trustee, officer, agent or employee of a charity pending removal	S 33 (1) (i)	No	Yes
Appoint additional trustees	S 33 (1) (ii)	No	Yes
Appoint additional trustees	S 33 (5)	Yes	Yes
Order an individual who holds property on behalf of the charity not to part with it without the Commission's approval	S 33(1) (iv)	No	Yes
Order any debtor not to make any payment to the charity without the approval of the Commission	S 33(1) (v)	No	Yes
Restrict any transaction that may be entered into, or the nature or amount of the payments made, without the approval of the Commission	S 33(1) (vi)	No	Yes

Power	Section of the Charities Act	Must prior notice be given?	Will a decision be published? (General approach)
Appoint an interim manager	S 33 (1) (vii) S 35	No	Yes
Remove a trustee, officer, agent or employee	S 33 (2) (i)	Yes	Yes
Establish a scheme for the administration of the charity	S 33 (2) (ii)	Yes	Yes
Suspend a trustee, officer, agent or employee from a charity's membership (where the individual has been suspended from their office or employment)	S 34 (2)	No	Yes
Remove an officer, agent or employee from a charity's membership (where the individual has been removed from their office or employment)	S 34 (3)	Yes	Yes
Direct specific action to be taken for the protection of the charity	S 36 (2)	No	Yes
Enforcement of requirements by order of the Commission	S173	No	Yes
Enforcement of order of the Commission	S174	No	No

Appendix 2: Glossary

Term	Definition
Charitable company	<p>This is a charity which is formed and registered under the Companies Act 2006 or a charity which was already established under previous companies legislation. It is registered with Companies House. Its governing document is its articles of association and it has its own legal identity. It must be established for exclusively charitable purposes.</p>
Charities Act (Northern Ireland) 2008	<p>The Charities Act (Northern Ireland) 2008 is the main piece of legislation establishing the Charity Commission for Northern Ireland and setting out its functions and powers.</p> <p>References to 'the Charities Act' are to the Charities Act (Northern Ireland) 2008, as amended. The full content of the 2008 Charities Act can be found at www.legislation.gov.uk</p> <p>Not all of the sections of the Charities Act are in force yet. Details of the sections that are in force are available on the Commission's website www.charitycommissionni.org.uk</p>
Charities Act (Northern Ireland) 2013	<p>The Charities Act (Northern Ireland) 2013 was brought in to amend the definition of a charity in the Charities Act (Northern Ireland) 2008.</p> <p>The full content of the 2013 Act can be found at www.legislation.gov.uk</p>
Charity directors	<p>Charity directors are also known as charity trustees.</p>
Charity trustees	<p>These are the people who are legally responsible for the control and management of the administration of a charity. In the charity's governing document they may be called trustees, managing trustees, committee members, governors or directors or they may be referred to by some other title.</p> <p>Some people are disqualified by law from acting as charity trustees. These disqualifications are set out in the Charities Act and broadly include but are not limited to anyone who:</p> <ul style="list-style-type: none"> • has been convicted of an offence involving deception or dishonesty, unless the conviction is a spent conviction under the Rehabilitation of Offenders (NI) Order 1978 • is an undischarged bankrupt or has made an

Term	Definition
	<p>arrangement with creditors</p> <ul style="list-style-type: none"> • has previously been removed as a trustee by the Commission or by the Courts • is subject to disqualification under company legislation.
Company law	<p>Throughout this guidance, references to “company law” are to the Company Act 2006. The full content of the 2006 Act can be found at www.legislation.gov.uk</p>
Direction	<p>This is a legal document issued by the Commission which requires particular action(s) to be taken to ensure the proper administration of a charity. Failure to comply with a direction from the Commission may result in an enforcement action from the High Court.</p>
Discharged	<p>To do all that which is required to perform a duty or fulfill a responsibility.</p>
Governing document	<p>A charity’s governing document is any document which sets out the charity’s purposes and, usually, how it is to be administered. It may be a trust deed, constitution, memorandum and articles of association, conveyance, Will, Royal Charter, Scheme of the Commission or other formal document.</p>
Misconduct	<p>Includes any act (or failure to act) in the administration of the charity which the person committing it knew (or ought to have known) was criminal, unlawful or improper.</p>
Mismanagement	<p>Includes any act (or failure to act) in the administration of a charity that may result in significant charitable resources being misused, the charity’s reputation being undermined, or the charity’s beneficiaries being put at risk.</p>
Order	<p>Orders can be used in many circumstances; for example, they can authorise charity trustees to do something that their trusts do not otherwise allow, or to do something which is in the interest of the charity. They can also be used to protect charities and their property and gather information from a range of sources to inform a charity investigation. Failure to comply with an Order from the Commission may result in an enforcement action from the High Court.</p>
Principles of best regulatory	<p>These principles are set out in section 9(4) of the Charities</p>

Term	Definition
practice	Act (Northern Ireland) 2008 and include: <ul style="list-style-type: none"> • Proportionality • Accountability • Consistency • Transparency • Targeted only at cases in which action is needed.
Spent Conviction	A conviction that, after a specified number of years, known as the rehabilitation period and set out in the Rehabilitation of Offenders Act 1974, may, for all intents and purposes, be treated as if it never existed.
Statutory declaration	This is a legal document, in the form of a signed statement, often used to enable an individual to give evidence of something about which no independent evidence is available. It is an offence for an individual to make a statutory declaration that contains material they know to be false or do not believe to be true.
Undischarged bankrupt	This is someone who has been declared bankrupt, and is not yet discharged from bankruptcy.
W3C Standards	W3C accessibility standards consist of a set of guidelines for making content accessible especially to those web users who have a disability. This standard is recognised internationally.

Useful links

Commission guidance

[*CCNI EG017 Challenging a decision of the Commission guidance*](#)

[*CCNI EG024 Running your charity guidance*](#)

[*CCNI EG040 Waiving trustee disqualification guidance*](#)

[*CCNI EG042 Monitoring and compliance guidance – getting it right*](#)

[*CCNI EG059 Serious incident reporting - a guide for charity trustees*](#)

[*CCNI EG061 Fundraising for charities: A guide for charity trustees and the public*](#)

[*CCNI EG071 Using and understanding the register of charities*](#)

[*Customer charter*](#)

[*Publishing our decisions policy*](#)

[*Thematic reports and case studies*](#)

Legislation

[*Data Protection Act*](#)

[*Freedom of Information Act 2000*](#)

[*The Charities Act \(Northern Ireland\) 2008*](#)

Useful contacts

Charity Commission for England and Wales (CCEW)	Telephone: 0300 066 9197 Website: www.gov.uk/government/organisations/charity-commission
Charities Regulatory Authority (CRA)	Telephone: (00353) 01-633-1500 Website: www.charitiesregulatoryauthority.ie
Charity Tribunal	Telephone: (028) 90 724892 Email: tribunalsunit@courtsni.gov.uk
Companies House	Telephone: 0303 1234 500 Website: www.gov.uk/government/organisations/companies-house
Department of Health	Telephone: 028 9052 0500 Website: www.health-ni.gov.uk
HM Revenue and Customs (HMRC)	Telephone: 0300 123 1073 Website: www.hmrc.gov.uk/charities
Information Commissioner's Office (Northern Ireland)	Telephone: 028 9027 8757 / 0303 123 1114 Website: ico.org.uk
Office of the Scottish Charity Regulator (OSCR)	Telephone: 01382 220446 Website: www.oscr.org.uk

If you disagree with our decision

If you disagree with one of our decisions, we would like to reconsider it ourselves in the first instance. Our decision review procedure offers a genuine opportunity for our decisions to be looked at afresh. If you ask us to review a decision, where possible we will refer the matter to someone who did not make the original decision. You can also seek a review from the Charity Tribunal.

If you are dissatisfied with our service

The Commission is committed to delivering a quality service at all times. However, we know that sometimes things can go wrong. If you are dissatisfied with the service you have received, we would like to hear from you, and have a procedure that you can use. You will find further information on these processes in our guidance, *Making a complaint about our services*, which is on our website www.charitycommissionni.org.uk

Freedom of information and data protection

Data Protection

The Charity Commission for Northern Ireland is responsible for registering, regulating and reporting on the charity sector in Northern Ireland. As the charity regulator, we are lawfully required to collect and process personal data in order to achieve our statutory objectives, functions and general duties.

Any personal data you give us will be held securely and in accordance with data protection rules and principles. Your personal details will be treated as private and confidential, and will only be retained for as long as is necessary in line with our [retention policy](#). The information will be safeguarded and will not be disclosed to anyone not connected to the Commission unless:

- you have agreed to its release,
- the Commission is legally bound to disclose the information
- the Commission regards disclosure as necessary in order to properly carry out its statutory functions

The Commission may also disclose information or personal data to other relevant public authorities where it is lawful to do so and where, for the purposes of national security, law enforcement, or other issues of overriding public interest, such disclosure is necessary.

We will ensure that any disclosure made for this purpose is lawful, fair, considers your right to privacy and is made only to serve the Commission's statutory objectives as a regulator.

When you provide the Commission with information used to carry out its functions, you are obliged to comply with section 25 of the *Charities Act (Northern Ireland) 2008* which means that it is an offence to provide information which is false or misleading. In respect of your personal data we expect any data which you give us to be truthful, accurate and up-to-date.

For further information, you may wish to read the Commission's [Privacy notice](#) which details what to expect when the Commission collects and processes personal information, including your rights in relation to that processing if we hold your information.

Freedom of Information

The Freedom of Information Act 2000 gives members of the public the right to know about and request information that we hold. This includes information received from third parties. If information is requested under the Freedom of Information Act we will release it, unless there are relevant exemptions. We may choose to consult with you first. If you think that information you are providing may be exempt from release if requested, please let us know.

Further information on our activities is available from:

**Charity Commission for Northern Ireland
Marlborough House
Central Way
Craigavon
BT64 1AD**

www.charitycommissionni.org.uk

Email: admin@charitycommissionni.org.uk

Tel: 028 3832 0220

 Follow us on Twitter @CharityCommNI

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