

How to raise a concern about a charity

Guidance on how to raise a concern about a charity in Northern Ireland and what types of concern are investigated by the Charity Commission for Northern Ireland



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 *blue 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 2: About this guidance.

This section sets out what the guidance does and does not cover and gives an overview of information which stakeholders may find useful.



Section 3: You have a concern about a charity

This section explains what concerns can be raised with the Commission and gives some examples of situations the Commission should know about.



Section 4: Serious incident reporting

This section sets out what a serious incident is and how to report them to the Commission.



Section 5: Concerns about lack of public benefit

This section provides information on public benefit and how to raise a concern if a charity's activities are not for the public benefit.



Section 6: Auditors and independent examiners: reporting matters of material significance

This section of the guidance explains what a matter of material significance is and when auditors and independent examiners should report them to the Commission.



Section 7: How to raise a concern

This section describes in detail how to get in contact with the Commission to raise a concern about a charity and what information should be included.



Section 8: What you can expect once you have raised a concern about a charity with the Commission

This section outlines the processes the Commission follows when a concern about a charity is received.

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 (the Commission) as the regulator for charities in Northern Ireland to take up their concerns.

Our role as regulator is to work closely with charities to ensure that they are accountable, well run and meet their legal obligations in order to promote public trust and confidence.

The Commission takes a risk-based and proportionate approach to its 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.

Section 2: About this guidance

What does this guidance cover?

This document provides guidance for individuals who may wish to raise a concern about a charity with the Commission. It may be helpful for you to read this in conjunction with the Commission's guidance on *Dealing with concerns about charities* which sets out how the Commission investigates concerns about charities and the action that may be taken.

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.

This guidance does not explain what the Commission does with a concern; this is covered in the *Dealing with concerns about charities* guidance.

Who does this guidance apply to?

This guidance is aimed at anyone who wishes to raise a concern about a charity. These could be employees or volunteers, members of the public, charity beneficiaries, donors, funding bodies and other authorities. This guidance also applies to **charity trustees** wishing to report a **serious incident** and to auditors and independent examiners wishing to report **matters of material significance**.

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 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 best 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.

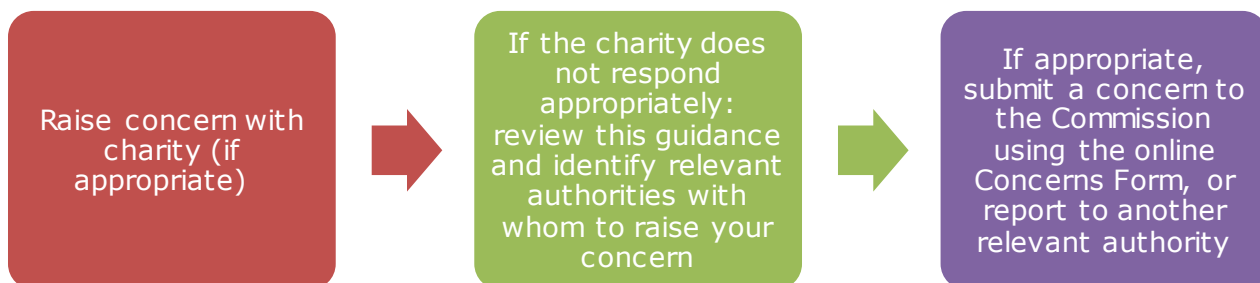
Charity legislation

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

Section 3: You have a concern about a charity

If you have a concern about a charity you should consider raising your concern with the charity itself in the first instance. In many cases, this will allow the concern to be resolved by the charity trustees. If you are unable to raise the concern with the charity, or if you have raised the concern and no action has been taken, you should identify the most appropriate bodies to raise your concern with. For example, if your concern relates to criminal activity by a charity it may be appropriate to contact the Police Service of Northern Ireland (PSNI) as well as the Commission. The guidance below will help you to identify when a concern about a charity needs to be raised with the Commission.

Concerns can only be submitted using the online [Concerns Form](#). Do not telephone the Commission to submit a concern as you will be directed to the online form. You can, however, contact the Commission if you have any specific accessibility requirements.



3.1 What concerns should you raise with the charity's trustees?

Many concerns can be dealt with in the first instance by the charity itself. The charity trustees are the people responsible for running the charity, so

you should give them an opportunity to explain any misunderstandings or to put things right.

Types of concern you should take up with the trustees include:

- Disputes between the charity's members and trustees
- Matters relating to the service that the charity has provided
- Disputes and disagreements between charity trustees (for more information see section 3.3.1 below).

3.2 What concerns should be raised with the Commission?

The list below sets out examples of issues that are likely to cause harm or damage to a charity and should be raised with the Commission. The list is not exhaustive and the issues are not listed in any order of priority:

- significant financial loss to a charity
- any suspected fraud or theft
- serious harm to beneficiaries and, in particular, vulnerable beneficiaries
- threats to national security, particularly terrorism
- criminality within or involving a charity
- sham charities set up for an illegal or improper purpose
- charities not meeting their **public benefit requirement** (for more information please see section 5 below)
- where a charity's independence is seriously called into question
- serious non-compliance in a charity which could damage public trust and confidence in the charity and / or in the sector.

Independent examiners and auditors must report any **matters of material significance** to the Commission should they encounter them while handling the accounts of a charity.

Additionally, charity trustees are under a special duty of care to the charity and are expected to report serious incidents to the Commission or other regulators as appropriate.

3.3 What concerns should not be raised with the Commission?

The list below sets out examples of issues or concerns that should not usually be raised with the Commission:

- Where the organisation in question does not fall within the Commission's remit, for example, it is not a charity or it is a charity that is established **and** operating outside of Northern Ireland.
- Where you disagree with decisions made by the charity trustees and those decisions have been properly made within the law and the provisions of the charity's governing document.
- Where there is an internal disagreement over a charity's policy or strategy and there are properly appointed charity trustees whose responsibility it is to deal with these issues.
- Incidents of poor service from a charity where there is no general risk to its services, its clients or its resources.
- Where the issue is being dealt with by, or is the responsibility of, another statutory or supervisory body. Except in the case of a serious incident, see section 3.3 above.
- Where the issue does not relate to charity law, for example, employment issues or where there is a disagreement about the terms or delivery of a contract.
- Where legal proceedings, other than **charity proceedings**, are being taken by another party against a charity.
- Where the concern relates to the fundraising methods of a charity. These concerns should be reported to the Fundraising Regulator, unless there is a suggestion that the concern may relate to a potential breach of trust or impact on public trust and confidence in the charity.

It is possible that there will be situations where a concern meets the criteria set out in the list above, but it would be appropriate for the Commission to investigate. For example, an internal dispute that leads to a total breakdown in the operations of the charity, and a risk to the charity's reputation, assets or beneficiaries, should be raised with the Commission. If you are in any doubt, please use the Concerns Form to contact the Commission.

The Commission's remit does not extend to investigating criminal activity or concerns about taxation. If these issues are brought to our attention we will signpost you to Her Majesty's Revenue and Customs (HMRC) or to the PSNI. If you think that a crime has occurred you should report the matter to the police as well as to the Commission. This may result in the

Commission opening its own inquiry as the issue could indicate broader misconduct or mismanagement in the administration of the charity. However, it is likely that such an inquiry would be put on hold pending the outcome of any other investigation.

3.3.1 Internal disputes

The Commission often receives concerns about a charity as a result of a dispute. A dispute is a disagreement within a charity that may result in a struggle for control and even a breakdown in the effective day-to-day management of the charity. Disputes can have a negative impact on how a charity operates and is something that the charity trustees should try to resolve as quickly as possible.

Only in very limited circumstances will the Commission become involved in a charity's internal disputes. We usually become involved where there are no validly appointed trustees, and all methods of resolving the issue have been exhausted. Those involved in a dispute should try and use all available methods to resolve the dispute themselves.

The Commission's thematic reports on lessons learned from concerns about charities provide helpful information on the impact of internal disputes, what a charity should do where there is a dispute, and some advice on dealing with disputes. Thematic reports can be found on the Commission's website www.charitycommissionni.org.uk

Section 4: Serious incident reporting

The Commission regards a **serious incident** as an adverse event, whether actual or alleged, which results in, or risks, a significant:

- loss of charity money or assets;
- damage to charity property; or
- harm to the work of the charity, its beneficiaries or reputation.

The most common types of incidents include frauds, thefts, significant financial losses, money laundering, criminal breaches, allegations of terrorism or extremism, and safeguarding issues.

If a serious incident takes place, charity trustees are expected to follow the correct processes to manage the incident and report it to the appropriate authorities, including the Commission as the charity regulator. Charity trustees should report serious incidents to the Commission immediately, not waiting until they submit their annual return to notify us.

The Commission's role is to ensure that charity trustees take appropriate steps to limit the immediate impact of the incident and prevent it from happening again.

For charities that are registered in one location but operating in another, any serious incident should be reported to the charity regulator where the organisation is registered. It should also be reported to relevant statutory agencies in the jurisdiction where the incident occurred.

[Serious incident reporting: a guide for charity trustees](#) acts as a step-by-step guide for trustees, highlighting what constitutes a serious incident, as well as when and how to report the incident to the Commission.

All serious incidents must be reported to the Commission using the online *[Concerns Form](#)*.

Section 5: Public benefit

The Charities Act requires all charities to have purposes that are for the **public benefit**. What this public benefit is will differ from charity to charity. Breaches of the public benefit requirement will usually be dealt with under other types of concerns for example fraud, financial loss or causing harm to beneficiaries. When a concern is investigated by the Commission, we may also consider whether or not the public benefit requirement has been breached. This is a complex area, but the main areas that a charity must meet to fulfil the public benefit requirement are set out below:

1. A charity must be able to show that it provides a direct public benefit and that this benefit flows from its purposes. For example a charity that is established to preserve historic buildings may need to provide evidence that a building it has bought is worth preserving.
2. A charity must not carry out activities which cause harm to its beneficiaries or others, unless this harm is reduced or outweighed by the benefit provided. For example a charity runs a weekend gymnastics club for young people. There is a risk of harm if one of the young people falls, but this risk is outweighed by the benefit of taking part in the gymnastics club. However if the charity did not maintain the equipment then the benefit to the young people may not outweigh the risk of being harmed at the club.
3. A charity must not provide a private benefit to individuals unless it is necessary for the charity to achieve its purposes. For example a charity pays a member of staff to provide administration support, this is a private benefit to the staff member but this is necessary to enable the charity to work to achieve its purposes. However if a charity was to pay someone it knows to provide services that could be provided cheaper and by someone more qualified, then it may be in breach of their public benefit obligations.
4. In most cases charities must not provide these benefits to a section of the public that is too small, however there are exceptions. For example charities which are established to relieve poverty are allowed to restrict their possible beneficiaries more than other charities.
5. Some charities will charge fees for their services. This is permitted by the law but a charity which charges fees must consider at what level it places these fees. A charity might be in breach of its public benefit requirement if it sets the fees at a high rate and does not offer any reduction or discount for those who are less well off.

Section 6: Auditors and independent examiners: reporting matters of material significance

If, when dealing with a charity's accounts, an auditor or independent examiner identifies any **Matters of material significance** they must report these to the Commission. To assist auditors and independent examiners the Commission has produced *Matters of material significance: a guide for auditors and independent examiners*.

This guidance was developed, after consultation, and in conjunction with the other UK charity regulators, the Charity Commission for England and Wales (CCEW) and the Office of the Scottish Charity Regulator (OSCR). The guidance provides a detailed explanation of what matters of material significance are and when auditors and independent examiners must report to the Commission.

The nine matters have been agreed by the three charity regulators and are effective for all audits or independent examinations which are conducted and/or reported after 1 May 2017. This applies regardless of the accounting period being examined.

All matters of material significance should be reported to the Commission using the online [Concerns Form](#).

Section 7: How to raise a concern

If you have a concern about a charity you should raise it with the charity's trustees, so they have an opportunity to resolve the issue.

However, if you have not been able to resolve it with the charity and you think it meets the criteria set out in Section 3.2 of this guidance then please complete the confidential online [Concerns Form](#), available on the Commission's website.

The online form will direct you through different pathways depending on your relationship with, or position in, the charity, and the type of concern you have. Information buttons on the form marked with an 'I' will guide you through the process. The online form will guide you to provide all of the information that is needed to allow your concern to be assessed.

Using the online [Concerns Form](#) is the most efficient and effective way to help the Commission to assess your concern. The Commission will only accept concerns submitted in another format where there are special circumstances, for example, an individual who wishes to raise a concern has an accessibility requirement due to a disability.

7.1 Who can raise a concern about a charity?

The Commission can receive concerns from a range of sources, both externally and internally. For example, a concern may be raised about a charity by a charity trustee, volunteer, member of the public, charity beneficiary, or a member of its staff. A concern may also be received from an external body such as a funding organisation to whom a charity has submitted an application, from a public authority or from another regulator. Finally, a concern may be generated internally, for example, being identified in the course of a registration or casework application or through the annual monitoring process. Please note:

- it is a criminal offence knowingly or recklessly to supply us with information which is false or misleading
- if you have already reported a matter to the Commission you do not need to raise it again. Concerns that have already been dealt with will not normally be reconsidered unless circumstances have

changed materially or significant new evidence has become available.

7.2 What information is required?

The following information is required when submitting a concern to the Commission:

- the name of the charity and its charity registration number if known
- your relationship to the charity
- your name, postal and email addresses and telephone number and connection (if any) to the charity. Please note that this will be kept confidential
- who is involved and their position in the charity
- details of attempts you have made to get the charity to address your concerns
- the nature of what you want to report, including whether it is an incident that has happened or whether it is an allegation or suspicion of something that may have happened or is likely to happen
- whether you have reported your concern to the police or any other regulatory body
- whether the person or people involved is/are still involved with the charity
- the effect that this matter has had on the charity and/or its beneficiaries
- action taken by the charity because of what has happened
- approximate monetary value in the case of loss of funds due to fraud, theft or mismanagement
- whether there has been any publicity surrounding the issue
- details of documentary evidence you hold in support of your concern
- details of any previous correspondence or contact with us or any other public body about these matters
- whether the Commission may put your concern and any evidence supplied by you directly to the charity
- whether you wish to submit your concern under the **Public Interest Disclosure (Northern Ireland) Order 1998 (whistleblowing)**.

All the information you have should be included at the outset and not submitted to us piecemeal. The only exception to this is documentary evidence which we ask that you retain until we contact you with a request to submit it.

As a proportionate regulator the Commission will only follow up issues where we believe that there is substance to a concern. The Commission takes an evidence-based approach to all aspects of our regulatory work and will always test allegations before deciding on a course of action. If there is no evidence to support the concern or allegation we may decide that intervention is not appropriate. The Commission will not act on unsubstantiated allegations, rumour or opinion as to do so could disrupt the charity's work and would be unfair to the charity and its beneficiaries.

7.3 Can a concern be raised anonymously?

The Commission does not encourage anonymous concerns and, in general, does not act upon these. However, each concern is reviewed on a case by case basis. The Commission may consider anonymous concerns where substantive information has been supplied or where several concerns have been received which focus on the same issue.

7.4 Is there any fee to raise a concern?

There is no fee to raise a concern about a charity as the Commission undertakes this work as part of its statutory duties.

Section 8: What can you expect once you have raised a concern about a charity with the Commission?

8.1 Will I be kept up to date on the progress of my concern?

The Commission will acknowledge receipt of your concern, aiming to do this within ten working days of the concern being received. We will review the concern and make a decision on whether or not we can deal with it. 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, we may decide to take no action.

When a concern is received which the Commission cannot deal with, we will either:

- tell you why we cannot deal with it and close the concern or
- if it is outside of our remit, signpost the concern to another organisation on your behalf or provide you with appropriate information to make such a report.

In either of these instances, the Commission will inform you of the proposed action that will be taken.

If the Commission does open an investigation we will not provide regular updates during the course of the investigation. We will however, contact you if we need further or additional information. Meetings with concerned parties are by appointment only and at the Commission's request.

A concern may take some time to investigate, depending on how complex the case is and what risk there is to the charity's assets or beneficiaries. The time required to complete an investigation is also subject to the Commission's investigatory workload. At the end of the investigatory process you will be advised of the outcome.

8.2 Can my details be kept confidential?

It is not normally the Commission's policy to send details identifying the complainant to the charity unless the complainant has given their consent or has identified themselves to the charity already. However, the charity is entitled to know the nature of allegations being made against it. In addition, any person has a right to be told the nature of the evidence upon which a concern about them is based.

While the Commission will take every step to try to ensure that your identity is not revealed without your consent, in some cases the nature of the allegations or evidence may give an indication as to their source. Where the Commission receives an information request, there may be an obligation on the Commission to reveal information under freedom of information legislation. If the investigation is brought to the Charity Tribunal or to the High Court, then there may be a requirement to release papers to the court which may identify the persons who have raised a concern.

Some **whistleblowers** have statutory rights and protections under the **Public Interest Disclosure (Northern Ireland) Order 1998** and those who audit or independently examine charities' accounts have rights and obligations of disclosure to the Commission in certain circumstances. You can report suspected wrongdoing, by making a whistleblowing complaint, in any organisation you work for without losing your job or being punished by your employer for making that complaint.

8.3 What happens next?

The Commission will assess the concern to identify what, if any, action can be taken based on the evidence available and identify any additional information required.

Further information on what the Commission does with a concern, and the possible action that may be taken, is contained within the Commission's guidance on [Dealing with concerns about charities](#).

8.4 Checklist

The following checklist may help you to identify whether it is appropriate to submit a concern to the Commission and, if so, to prepare your submission. The text in italics is for guidance purposes only.

	Yes	No	Help note
Have you raised your concern with the charity?			<i>In the first instance, you should raise your concern with the charity giving the trustees an opportunity to explain any misunderstandings or put things right. The charity trustees are the people responsible for running the charity.</i>
Have you checked that the concern is something the Commission can deal with?			<i>The guidance above sets out examples of issues the Commission can and cannot deal with. Your concern may be better addressed by another statutory body or by the trustees of the charity.</i>
Do you have evidence or specific examples to support any allegations that you are making?			<i>The Commission will not usually investigate unsubstantiated allegations. This information will help the Commission to identify appropriate next steps.</i>

Appendix 1 – Glossary

Term	Definition
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>
Charity proceedings	<p>Charity proceedings means proceedings in any court in Northern Ireland brought under the court's jurisdiction with respect to charities, or brought under the court's jurisdiction with respect to trusts, in relation to the administration of a trust for charitable purposes.</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 arrangement with creditors • has previously been removed as a trustee by the Commission or by the Courts • is subject to disqualification under company legislation.

Public Benefit	<p>The Charities Act sets out a legal requirement that all charities have purposes that are for the public benefit.</p> <p>These are the two elements of public benefit:</p> <ol style="list-style-type: none"> 1. Benefit: This is about the benefit flowing from the charity's purposes. For a charity's purposes to satisfy the benefit element of public benefit, that benefit must have three key features, it must: <ul style="list-style-type: none"> • flow from the charity's purposes • be capable of being demonstrated • be beneficial, not harmful. 2. Public: This is about who may benefit from the charity's purposes. <p>For a charity's purposes to satisfy the public element, the benefit which may flow from those purposes must:</p> <ul style="list-style-type: none"> • be to the public or to a section of the public • not provide a private benefit to individuals unless this benefit is incidental.
Public Benefit Requirement	<p>This is the legal requirement that the purposes of an organisation must be for the public benefit if it is to be registered as a charity in Northern Ireland. By law, charity trustees must have regard to the Commission's Public benefit requirement statutory guidance.</p>
Public Interest Disclosure (Northern Ireland) Order 1998	<p>Concerns can be submitted under the Public Interest Disclosure (Northern Ireland) Order 1998, also known as 'whistleblowing'. This Order protects workers from detrimental treatment or victimisation from their employer if, in the public interest, they report wrong-doing.</p> <p>It protects most workers in the public, private and voluntary sectors, but does not apply to genuinely self-employed professionals (other than in the NHS), voluntary workers (including charity trustees and charity volunteers), police officers or the intelligence services. Someone who is employed by a charity may be able to use the provisions of this Order.</p>
Serious incident	<p>A serious incident is an adverse event, whether actual or alleged, which results in, or risks, a significant loss of charity money or assets, damage to charity property, or harm to the work of the charity, its beneficiaries or reputation.</p>

	<p>Serious incidents are mainly concerned with criminal or unlawful activity, or very serious incidents about a charity that may affect its funds, property, beneficiaries or reputation. Charity trustees should report serious incidents to the Commission immediately, not waiting until they submit their annual return to notify us. Some incidents may not actually be criminal, but may suggest risk of potential criminal activity or other risks which, if they became reality, would cause serious harm to the charity. If you have any doubt about whether an incident is serious, report it to us anyway.</p>
W3C Standards	<p>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.</p>
Whistleblower	<p>A whistleblower is a person raising a concern about wrongdoing, risk or malpractice with someone in authority either internally and/or externally.</p>

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 EG058 Matters of material significance: a guide for auditors and independent examiners.](#)

[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)	www.gov.uk/government/organisations/charity-commission
Office of the Scottish Charity Regulator (OSCR)	www.oscr.org.uk
Charities Regulatory Authority (CRA)	www.charitiesregulatoryauthority.ie
Companies House	www.gov.uk/government/organisations/companies-house
Charity Tribunal (Northern Ireland)	www.courtsni.gov.uk
HM Revenue and Customs (HMRC)	www.hmrc.gov.uk/charities
Department of Health	www.health-ni.gov.uk
Information Commissioner's Office (Northern Ireland)	www.ico.org.uk
The Fundraising Regulator	www.fundraisingregulator.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
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