

Charities Regulatory Authority Recent Developments

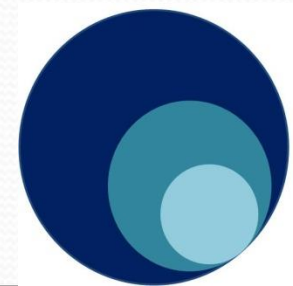
Úna Ní Dhubhghaill, Chief Executive
Presentation to ICTR Annual Conference
6 November 2014



**Charities
Regulatory
Authority**
**An tÚdarás
Rialála
Carthanas**

Charities Regulatory Authority

- 16 October 2014:
 - Charities Regulatory Authority established
 - Charities Act commenced (except Part 4 – statutory investigations, and Part 7 – miscellaneous)
 - Register of Charities published
 - All existing CHY charities deemed registered – but additional information required
 - All other charities must apply to register by 16 April 2015
 - Applications for registration open



Charities
Regulatory
Authority

An tÚdarás
Rialála
Carthanas

Register of Charities

- Published 16 October 2014
- Online register accessible through www.charitiesregulatoryauthority.ie
- c.8,500 charities transferred from Revenue database under s.40 of Charities Act
- Data on Register:
 - Name
 - Address
 - Charitable Purpose (in some cases)
 - Registered Charity Number
- Search function



HOME

ABOUT US

WHAT WE DO

REGISTER OF CHARITIES

YOUR CHARITY

CHARITY SERVICES

NEWS

REPORTS

PUBLICATIONS

RE-USE OF
INFORMATION

LINKS

SUBMIT QUERY

FAQs

Sitemap

Accessibility

Register of Charities search

Search

Name of Charity:



Governing Form:



Charity Reg. No.:



CHY Number:



Charity Purpose:



CRO Number:



Principal Location:



Other Location:



Reset

Perform Search

Search Results

Register of Charities search

Search

Name of Charity:		Museum	Governing Form:		
Charity Reg. No.:			CHY Number:		
Charity Purpose:			CRO Number:		
Principal Location:		Dublin	Other Location:		
Reset		Perform Search			

Search Results

Displaying: 1 to 8 of 8

Number	Name	Location	Country	Purpose(s)	Governing Form
20041731	Irish Children's Museum Ltd	Digital Hub, 10-13 Thomas Street, Dublin 8, Ireland		Advance Education	
20010003	Irish Museums Trust	C/o National Botanical Gardens, Glasnevin, Dublin 9, Ireland		Community Benefit	
20012793	Irish Museum of Modern Art Company	Royal Hospital, Millitary Road, Kilmainham, Dublin 8, Ireland		Advance Education	
20012441	Irish Jewish Museum	3 Walworth Road, Dublin 6, Ireland	Ireland	Advance Education Community Benefit	Other Trust

Charity Details

Irish Jewish Museum
3 Walworth Road, Dublin 6, Ireland

Other Names:

Charity Reg. No.:	20012441	Education Body: 	
Governing Form:	Other Trust	CRO Number:	
CHY Number:	6589	Establishment Country:	Ireland

Charitable Purpose

- Advancement of education
Other purpose that is of benefit to the community
- Promotion of religious or racial harmony and harmonious community relations
- Advancement of the arts, culture, heritage or sciences

Charitable Objects:

1. to maintain a museum in the City of Dublin and therein to exhibit, promote and preserve artefacts relating to the history of the Jews of Ireland, to the Jewish religion, to Jewish history, culture and heritage and to the Holocaust. 2. to store, maintain, conserve, enhance and extend the Museum collection. 3. to provide a library resource centre and educational facilities, to organise lectures and cultural events in furtherance of the objectives of the Museum. 4. to promote education, research and publication relating to the history of the Jews of Ireland, to the Jewish religion, to Jewish culture and heritage. 5. to promote Holocaust awareness and education; to hold exhibitions, to promote research and publication and to organise lectures and workshops on the subject of the Holocaust.

Activities:

Beneficiaries:
Children (5-13 year olds), General public

Average number of Employees: 0
Average number of Individuals Volunteering for the charity in reporting period: 49
Gross income in reporting period as supplied by the charity: €
Total expenditure in reporting period as supplied by the charity: €
(These figures are not checked by the CRA)

Trustees and Officers:

Name	Position/Role	Start Date
------	---------------	------------

Other Locations/Premises in Ireland:
The Irish Jewish Museum, 3/4 Walworth Road (Off Victoria Street), South Circular Road, Dublin 8., Ireland

Registration of charities

What do charities need to do now?

- CHY charities
 - Will receive a letter from the CRA with information to create online account with the CRA
 - Use this account to complete and update your charity's entry on the Register
- Non-CHY charities in existence before 16th October 2014
 - Need to apply for CRA account
 - Use account to apply for registration
- New charities
 - Need to apply for CRA account
 - Use account to apply for registration

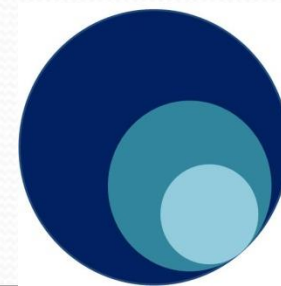


Charities
Regulatory
Authority
An tÚdarás
Rialála
Carthanas

Completing your charity's entry on the Register of charities

• What information is required?

- **Charity Details:** Name & other names known by; Governing form, etc.
- **Charitable Purpose** Your charity's purpose and objectives must be consistent with your governing document and you will have to report against those selected on an annual basis.
- **Activities** You will need to show how your activities directly support your objectives and how you are providing public benefit;
- Your charity's beneficiaries, average number of employees, number of volunteers and codes signed up to.
- **Addresses** - Principal, Correspondence and all operational addresses;
- **Places where you operate outside Ireland** - Name and country;
- **Fundraising** - How you plan to raise money;
- **Trustees/Officers/Directors** - Details of all officers;

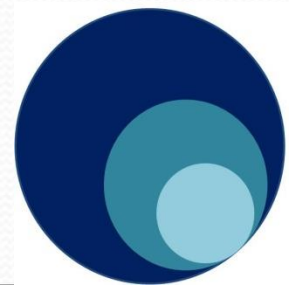


Charities
Regulatory
Authority

An tÚdarás
Rialála
Carthanas

Completing your charity's entry on the Register of charities

- **Parent or Subsidiary organisations** - name and type;
- **Financial** - Balance date, Gross income and sources, total expenditure and expenditure on salaries; details of all bank accounts;
- **Information** on risk assessment procedures, safety checks and safeguards employed where the charity's activities include working with vulnerable people;
- **Most recent set of accounts**
- **Governing document or constitution**
- **Trustees' Declaration**



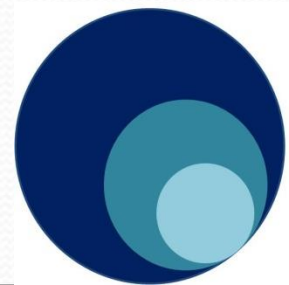
Charities
Regulatory
Authority

An tÚdarás
Rialála
Carthanas

Register of Charities

- Next steps
 - Contact all deemed charities to enable them to complete their entry – target for completion of first round contacts January 2015
 - All non-deemed charities established prior to 16 October 2014 to apply for registration before 16 April 2015
 - Further guidance to issue for education bodies

We encourage all CHY charities to engage with the Register once they receive their letter so that we can publish a full entry on them on the Register of Charities



Charities
Regulatory
Authority

An tÚdarás
Rialála
Carthanas

Reporting Framework

- Section 52 – commenced 16 October 2014, applies to all registered charities
- Reports under s.52 will fall due 10 months after the end of each financial year
- Reporting and accounting standards to be set by regulations
- Until these are in place, the format and content of charity reports and accounts is not yet prescribed.
- In advance of regulations, we will be asking charities to report as follows:
 - A short online information return.
 - A copy of the annual report.
 - A copy of the annual statement of accounts or income and expenditure report (unless exemption applies).
 - Auditor's report (where applicable).



Charities
Regulatory
Authority

An tÚdarás
Rialála
Carthanas

Thank You



**Charities
Regulatory
Authority**

**An tÚdarás
Rialála
Carthanas**