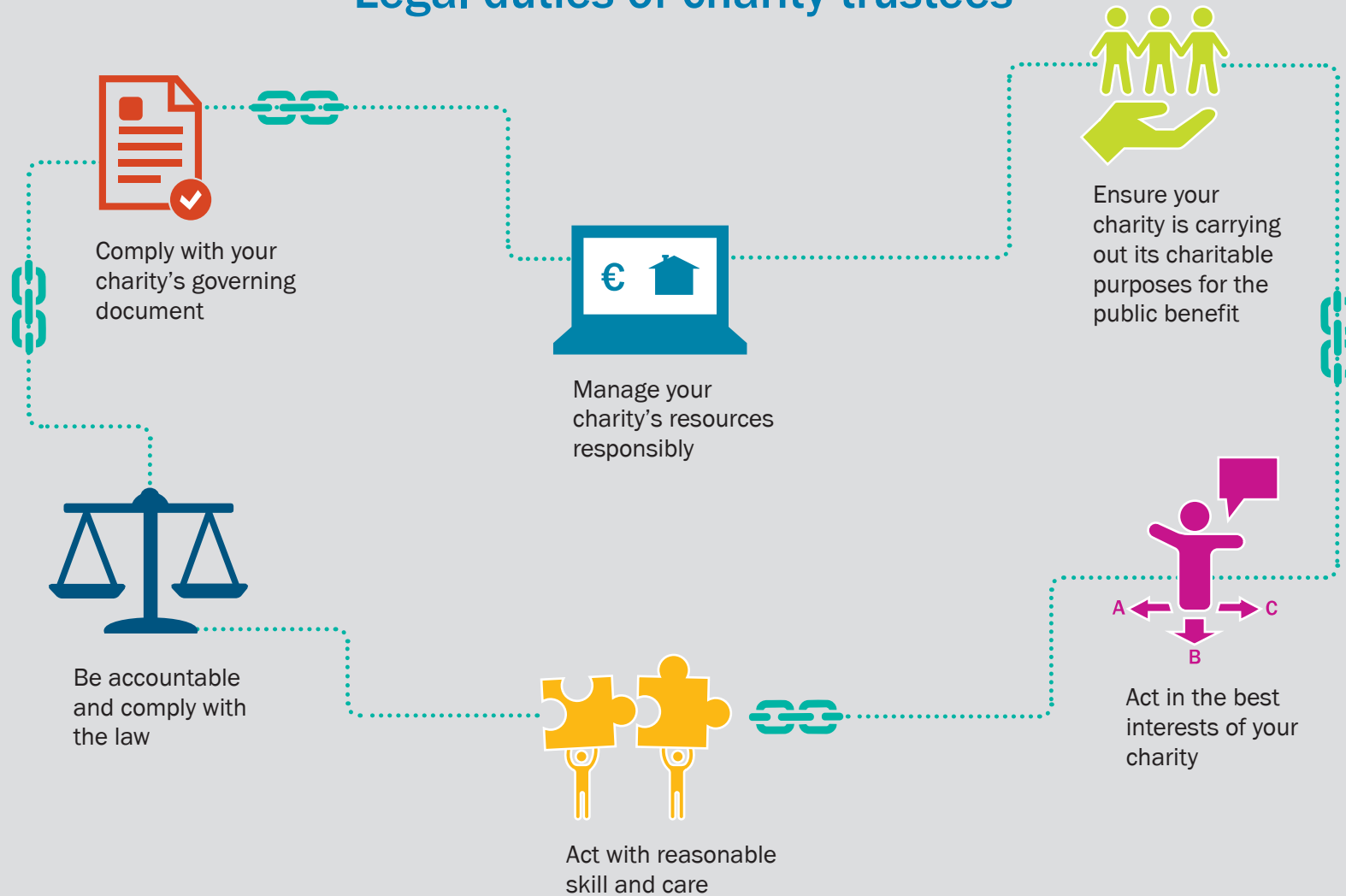


Legal duties of charity trustees

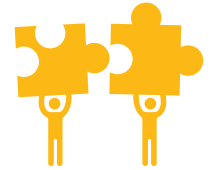
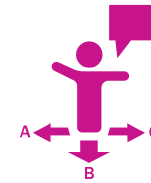


Legal Disclaimer

This document is issued by the Charities Regulator under section 14(1)(i) of the Charities Act 2009, to encourage and facilitate the better administration and management of charitable organisations. It is published as part of a suite of guidance, intended to provide support to charity trustees to meet their legal duties, by putting in place systems, processes and policies which ensure charities are managed in an effective, efficient, accountable and transparent way.

This document is a template only, it does not, nor is it intended to be, a definitive statement of the law and it does not constitute legal advice. Charity trustees are recommended to consult their governing document or to obtain their own independent legal advice where necessary. The Charities Regulator accepts no responsibility or liability for any errors, inaccuracies or omissions in this document.

Legal duties of charity trustees



Ensure your charity is carrying out its charitable purposes for the public benefit

By assessing whether:

all activities advance a charitable purpose only.

the charitable purpose is benefitting the public or a section of the public in Ireland or elsewhere.

any personal benefit is necessary, reasonable and ancillary.

the charity is making a positive difference.

Comply with your charity's Governing Document

By reading and understanding:

your charity's governing document.

your charity's main object and the public benefit it provides.

the extent of your powers arising from the governing document.*

*You should notify the Charities Regulator if you wish to amend your charity's governing document.

Be accountable and comply with the law

Regardless of size or income, by:

being aware of and complying with the reporting requirements that apply to your charity.

keeping all of your charity details up to date with the Charities Regulator.

being aware of and complying with all other laws that apply to your charity.

being transparent with stakeholders.

Manage your charity's resources responsibly

By:

planning your charity's budget, agreeing the short, medium and long-term financial needs.

developing and implementing a plan to ensure the continuance and growth of your charity.

identifying and managing risks.

ensuring appropriate financial controls and procedures are in place.

ensuring all staff and volunteers understand their role and responsibilities.

Act in the best interests of your charity

By:

embodying the values of your charity and being impartial when carrying out your duties.

working with other charity trustees to reach required decisions to further your charity's purpose.

developing and implementing appropriate policies.

identifying and managing conflicts of interest.

Act with reasonable skill and care

By:

being aware of and complying with your duties as a charity trustee.

bringing your experience and skills to the role of charity trustee.

being informed, attending and contributing at regular meetings of charity trustees.

making balanced decisions and formerly recording those decisions.

seeking specialist advice when necessary, preferably before an issue arises.

reviewing the performance of the board of charity trustees.