

# **The Charities Act for Charity Trustees**

## **Course Guide**

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# Introduction

Many thousands of non-profit organisations in Ireland are also registered charities. This means these organisations meet 'The Charity Test' and can thus be entered onto the register of charities in Ireland by the Charities Regulator.

The board members of non-profit organisations that are also registered charities are referred to as charity trustees. A list of the trustees for each registered charity in Ireland is publicly viewable on the Charities Regulator website.

Charity trustees must ensure that their charities comply with their obligations under the Charities Act 2009 and the related reporting and compliance obligations set out by the Charities Regulator.

In this course guide brought to you by Carmichael, we provide you with information designed to support your understanding of the duties of a trustee on a charity board.

The course guide comprises five sections.

- The Charities Act 2009
- Functions of the Charities Regulatory Authority
- General duties of charity trustees
- The Charities Governance Code
- Charity compliance requirements

# The Charities Act 2009

The main provisions of the Charities Act 2009 came into effect on the 16<sup>th</sup> October 2014.

The commencement of the Charities Act 2009 was a milestone in the development of a regulated charity sector in Ireland. It also paved the way for the establishment of the Charities Regulatory Authority.

It is worth noting that the Charities Act 2009 recognises that a 'charitable organisation' may be a:

- charitable trust;
- body corporate (such as a company limited by guarantee, designated activity company or co-operative); or,
- unincorporated body of people.

Hence, the Charities Act 2009 did not create one set structure for charities.

## Charitable organisations

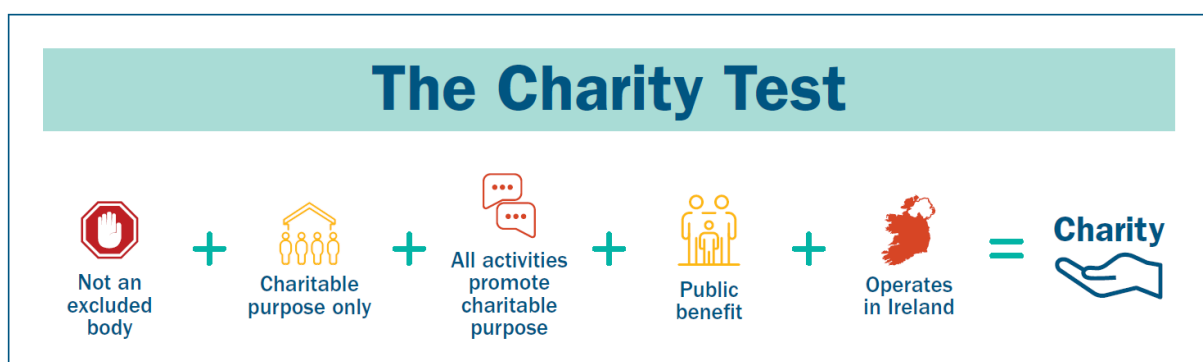
To be defined as a charitable organisation, a body must meet several criteria.

The body must promote a charitable purpose only.

The body must apply all of its property in furtherance of that purpose.

The body must not pay charity trustees to be the trustees of the charity.

The Charities Regulator has produced a helpful illustration to help potential charities determine whether their groups meet the definition of a charity. They refer to it as 'the Charity Test'.



Source: Charities Regulator website <https://www.charitiesregulator.ie/en/information-for-charities/registering-a-charity>

## What are excluded bodies?

Excluded bodies are groups that are excluded from registering as charities. The Charities Regulator deems the following to be excluded bodies:

*Political Parties, or a body that promotes a political party or candidate.*

*A trade union or a representative body of employers.*

*A chamber of commerce.*

Other excluded bodies include:

### Sport

*Groups whose sole purpose is to promote an athletic or amateur game or sport are not eligible to register as a charity.* It should be noted that sports groups can register separately for a sports body's tax exemption from the Revenue Commissioners.

### Politics

*A body that promotes a political cause unless the promotion of that cause relates directly to the advancement of the charitable purposes of the body. However, there can be exceptions if the promotion of that cause is ancillary (that is secondary) to the advancement of the charitable purpose(s) of the organisation. For example, an organisation whose main purpose is to provide services to homeless people and has an ancillary purpose to campaign for better services for this group of people may still be considered a charity.*

### Unlawful Activity

*A body that promotes purposes that are unlawful, contrary to public morality, contrary to public policy, in support of terrorism or terrorist activities, whether in the State or outside the State, or for the benefit of an organisation, membership of which is unlawful.*

## Charitable Purpose

The Charities Act 2009 sets out four categories of charitable purpose, namely:

1. The prevention or relief of poverty or economic hardship
2. The advancement of education
3. The advancement of religion

4. Any other purpose that is of benefit to the community.

The 'any other purpose' category includes:

- The advancement of community welfare, including the relief of those in need by reason of youth, age, ill-health or disability
- The advancement of community development, including rural or urban regeneration
- The promotion of civic responsibility or voluntary work
- The promotion of health, including the prevention or relief of sickness, disease or human suffering
- The advancement of conflict resolution or reconciliation
- The promotion of religious or racial harmony and harmonious community relations
- The protection of the natural environment and the advancement of environmental sustainability
- The advancement of the efficient and effective use of the property of charitable organisations
- The prevention or relief of suffering of animals
- The advancement of the arts, culture, heritage or sciences
- The integration of those who are disadvantaged, and the promotion of their full participation, in society

## **Activities of the Group**

Activities must be in pursuit of and promote the charitable purpose of the group.

## **Public Benefit**

A group's charitable purpose must be of public benefit. In determining whether a charitable purpose is for public benefit the Charities Regulator considers:

- the value the charitable activity or charitable activities create, and
- who gets the benefit and value of those charitable activities.

The Charities Regulator has made clear that a charity does not have to provide a specific level of public benefit. This takes into account the fact that many charities are very small or they are operating within a small section of the community. Despite their size, they can still show that they are providing a public benefit.

## **Operates in Ireland**

The final element of The Charity Test looks at country of operation. A charitable group that operates, or intends to operate or carry out activities, in Ireland must apply to be registered. However, this does not require that the people (or section of the public) that will benefit

from group activities need to be in Ireland. It is important to note that it is an offence for a charitable group to carry out activities in advance of being granted registration as a charity.

## **Filing Due Date**

In addition to setting out the categories of charitable purposes that come within the scope of the Charities Act 2009, the Act also requires a charitable group to file an annual report with the Charities Regulator within 10 months after the end of each financial year.

## **Offences**

Penalties may apply if offences are committed under the Charities Act 2009. These penalties can be in the form of fines and/or imprisonment.

Offences might take the form of:

Not keeping proper books of account

Making false statements to the Charities Regulator

Advertising on behalf of an unregistered charitable organisation

Presenting a group which is not a registered charity as a charity

Inviting donations to an unregistered charitable group

Even if an offence is committed by a body corporate, it may be the case that an individual such as a director, manager or officer connived or consented to the offence. If proved, upon conviction on indictment, what do you believe is the maximum prison term a person may be liable for under the Charities Act 2009? Please drag and drop your answer in the space provided.

## Functions of the Charities Regulatory Authority

The Charities Act 2009 established the Charities Regulatory Authority. This body is tasked with ensuring compliance with the provisions of the Charities Act 2009. However, we more commonly refer to this body as the Charities Regulator.

The mission of the Charities Regulator is:

*“To regulate the charity sector in the public interest to ensure compliance with charity law and support best practice in the governance and administration of charities.”*

The Charities Regulator has several important functions, which are listed below.

- Maintaining the register of charitable groups for Ireland.
- Monitoring compliance by charitable groups with the provisions of the Charities Act 2009.
- Promoting the effective use of property by charities.
- Working to increase public trust in how charities are run.
- Ensuring charities are accountable to donors, beneficiaries of charitable gifts and the public.
- Carrying out investigations into how charities are governed and run.
- Supporting better charity administration through the provision of information or advice.
- Publishing information about charitable groups as the Charities Regulator considers appropriate.
- Providing information to the Minister on matters relating to its functions as Charities Regulator.

## Powers of the Charities Regulator

The Charities Regulator has the power to remove a charitable group from the register of charities in certain circumstances.

The Charities Regulator can direct a charity in writing to provide it with the information it requires to perform its functions. Charities must comply with such requests. Failure to comply can lead to court action being taken against the charity. This includes the issue of a warrant to search a charity's premises and to take possession of relevant documents and records.



Where necessary, the Charities Regulator can appoint an inspector to investigate a charity. In such circumstances, trustees and their representatives must provide documents to the inspector to assist with the investigation.

## **Supporting Role**

The Charities Regulator has been proactive in producing a series of guidance documents to help charities make effective use of their property and assets in the pursuit of their charitable purposes.

You will find a host of resources freely available to download from the Charities Regulator website at: <https://www.charitiesregulator.ie/en/information-for-charities/guidance-for-charities>.

## General duties of charity trustees

The Charities Regulator has succinctly set out the six primary duties of charity trustees. Charity trustees are required to:

- Ensure the charity is carrying out its charitable purposes for the public benefit.
- Comply with the charity's governing document.
- Manage the charity's resources responsibly.
- Act in the best interests of the charity.
- Act with reasonable skills and care.
- Be accountable and comply with the law.

The general duties of charity trustees aim to encourage and facilitate better management of charitable groups. Well managed and administered charities are the bedrock upon which the Charities sector stands. Serious compliance failures in one or more charities can potentially damage the general public's trust in the way charities are run. Thus, adhering to the general duties helps to safeguard the reputation of charities and build trust among stakeholders,

Adhering to the general duties should also enable trustees to better utilise the assets and resources of charities for the benefit of the public as they pursue their charitable purposes.

Let us look at each of the general duties of charity trustees in turn.

### Public Benefit

Charity trustees are required to:

*Ensure their charity is carrying out its charitable purposes for the public benefit.*

Your charity is providing a public benefit if:

- it is making a positive difference to the public or a section of the public; and,
- all activities are to advance its charitable purpose only.

## **Governing Document**

Charity trustees are required to:

*Comply with their charity's governing document.*

Your charity's governing document is the 'rule book' by which your charity must be administered. This document may be referred to as a constitution or co-operative rules.

The governing document sets out the powers of trustees and the scope of activities that may be undertaken in pursuit of its charitable purpose.

## **Resources**

Charity trustees are required to:

*Manage the charity's resources responsibly.*

As charity trustees you must be able to plan ahead, manage risks and ensure appropriate management and financial controls are in place.

In this way, the assets and resources of your charity can be put to best use in its pursuit of its charitable purpose.

## **Best Interests**

Charity trustees are required to:

*Act in the best interests of the charity.*

As charity trustees you should individually and collectively uphold the core values of the charity in all that you do, as you work together to further the charity's purpose.

Acting in the interests of the charity also means managing any conflicts of interest that may arise and making effective board level decisions in a timely manner.

## **Skill and Care**

Charity trustees are required to:

*Act with reasonable skills and care.*

This duty requires you as a charity trustee to use your skills, knowledge and experience to good effect when making decisions.

This duty also requires trustees to recognise any shortcomings in their collective knowledge and to seek out specialist advice if external support is warranted from time to time.

## **Compliance**

Charity trustees are required to:

*Be accountable and comply with the law.*

Charity trustees should ensure that all reporting requirements are met, and your charity's details are kept up-to-date with the Charities Regulator.

In addition, charity trustees should act to ensure that all legislation applicable to the charity is identified and systems, processes and procedures are in place to adhere to relevant legislation.

## **Additional Duties**

In addition to the six duties outlined previously, the Charities Act 2009 also sets out additional duties for trustees to uphold.

1. Register as a charity if required to do so under the Act.
2. Keep charity details up-to-date with the Charities Regulator.
3. Ensure the charity keeps proper books of account. These accounts must be preserved for a period of at least six years from the end of the financial year to which they refer.
4. Prepare and provide financial accounts to the Charities Regulator.
5. Prepare and submit an annual report to the Charities Regulator.
6. Disclose to the Charities Regulator if there is reason to believe that a theft or fraud has occurred in the charity.
7. Comply with directions issued by the Charities Regulator.

# The Charities Governance Code

All registered charities in Ireland, i.e. non-profits with a Registered Charity Number issued by the Charities Regulator, must comply with the principles set out in the Charities Governance Code.

The purpose of the Code is to set out the minimum standards required to effectively manage and control a charity. The Code comprises of six principles and a set of related standards associated with each principle.

With a clear understanding of the standards that apply to the charity, its trustees (and staff and volunteers) can better identify the systems, processes and procedures necessary to help the charity fulfil its purpose in a transparent, effective and publicly beneficial way.

In reading the Charities Governance Code, you will notice that standards are classified as either core standards or additional standards. Core standards are the minimum standards required by all charities to effectively manage and control the organisation. Additional standards reflect further best practices required of charities that manage large incomes or have a high level of employees or are complex in nature or funding structure.

Charity trustees must decide if the additional standards apply to their charities. If they do, appropriate actions must be taken to comply with the additional standards.

A copy of the Charities Governance Code is available for you to download from the Charities Regulator website. A quick overview of the six principles contained in the Code are provided below.

## Principle 1: Advancing Charitable Purpose

This principle requires charity trustees to ensure that their charity promotes its charitable purpose only and that it is of public benefit.

Trustees will find their charitable purpose set out in their constitution (CLG or unincorporated associations) or rules (co-operatives).

Principle 1 sets out five core standards for all charities to adhere to and a further three additional standards for charities required to comply with additional standards.

## Principle 2: Behaving with Integrity

This principle requires charity trustees to act in the best interests of the charity. This means that trustees must be independent, and they must not act in their personal interest or in the interest of others.

Principle 2 sets out three core standards that all charity trustees must uphold. There are no additional standards.

### **Principle 3: Leading People**

This principle helps charity trustees to provide the leadership and guidance necessary to the staff and volunteers of the charity. In particular, adhering to the standards should enable all individuals to better understand their roles and responsibilities and the value of their work to a charity.

Principle 3 sets out four core standards for all charities to adhere to and a further three additional standards for charities required to comply with additional standards.

### **Principle 4: Exercising Control**

This principle helps charity trustees to understand the importance of abiding by all legal and regulatory requirements applicable to the charities they govern.

This principle also requires trustees to manage the risks associated with the charity and to safeguard assets and property.

Principle 4 sets out six core standards for all charities to adhere to and a further three additional standards for charities required to comply with additional standards.

### **Principle 5: Working Effectively**

This principle requires that charity trustees be capable of fulfilling their governance responsibilities and in doing so, be able to work together effectively.

Board induction is an essential part of helping new trustees come to terms with their role and responsibilities.

Principle 5 sets out nine core standards for all charities to adhere to and a further five additional standards for charities required to comply with additional standards.

### **Principle 6: Being Accountable and Transparent**

This principle requires trustees to ensure that the charity is transparent in charity matters and not just in relation to its income and expenditure.

Transparency is an important way in which a charity builds trust with its stakeholders and within the Charity Sector as a whole.

Principle 6 sets out five core standards for all charities to adhere to and a further three additional standards for charities required to comply with additional standards.

## **Charity Compliance Requirements**

Charity trustees need to be aware of and ensure compliance with reporting and regulatory requirements as set out by the Charities Regulator.

The first compliance requirement a charity has to meet is the need to register as a charity in the first place, if its main object (charitable purpose), activities and public benefit brings it within the scope of what is considered to be a charity under the Charities Act 2009.

Once registered, a charity needs to submit an annual return online each year and comply with the Charities Governance Code.

### **Annual Returns**

The Charities Regulator has streamlined the submission of annual returns, by designing a fast and user-friendly online form to capture and share information about each registered charity. Some of the details submitted in the annual return are publicly available on a charity's listing on the Charities Regulator website.

#### **What details are on public view?**

The following list of information is on public view.

- The nature of the charitable purpose being pursued
- List of charitable objects
- Charity classification
- Charities Governance Code compliance status
- Total sources of income
- Total expenditure
- Total assets and liabilities
- Total number of employees and volunteers
- List of activities for the reporting period
- List of categories of beneficiaries served
- Financial records
- Constitution
- Details about each charity trustee

*Please note ...*

The annual return form must be submitted online within 10 months of a charity's financial year end. Please note that the submission to the Charities Regulator is separate to the annual return made to the CRO by companies limited by guarantee.

However, the Annual Financial Statements produced and adopted by the charity annually will be used for both the CRO and Charities Regulator annual returns.

## **Compliance Records**

We have seen previously that the Charities Governance Code comprises six principles and a set of core and additional standards. It is not enough to be aware of these standards, a charity must demonstrate how they are adhering to the standards that apply to them.

*What does 'demonstrate' compliance mean?*

It means that each year, a charity must complete a Charities Governance Code compliance record. This record details the actions the charity has taken to comply with the standards that apply to it. The record also lists the documents the charity can produce to evidence the actions.

## **Maintaining Compliance Records**

The Charities Regulator has provided an example of what a Charities Governance Code compliance record might look like once completed. Please note this is an example only. It is up to each board of trustees to decide what appropriate actions to take to comply with relevant standards and what documents to maintain on file to evidence compliance e.g. meeting minutes, policies, planning documents.

*Important Point!*

The Charities Governance Code compliance record and related folder of documents evidencing compliance are not submitted to the Charities Regulator. They are signed off by the board of trustees annually and retained internally for inspection by the Charities Regulator should an inspection be required.



## Updating Charity Details

It is important that key details concerning the charity be kept up-to-date on a charity's profile on the Charities Regulator website. Some examples of the data to be updated in a timely fashion includes:

- Details of the charity trustees
- The name and contact details of the person designated to file returns
- Charity advisors

Information can be updated by logging into the charity's account on the Charities Regulator website. If a charity encounters a difficulty updating details, an internal message can be sent from the charity's account to the Charities Regulator helpdesk. Alternatively, an updating issue can be logged by telephoning a dedicated helpdesk number.

## Making Formal Complaints

On its website, the Charities Regulator has provided a list of the type of complaints that it will deal with and those that it will not become involved in.

Therefore, complaints that will be addressed by the Charities Regulator include:

- A risk of significant loss or damage to a charity, its assets or beneficiaries;
- Where charity trustees have breached their duties;
- Serious or sustained misconduct by those in management and control of a charity;
- Where a charity does not meet the legal requirement to be a charity (the legal requirement includes having charitable purposes and providing public benefit);
- Where a body may be representing itself as being a charity in Ireland, when it is not.

## Submitting a Formal Complaint

The Charities Regulator has provided a dedicated online form to report concerns about a charity. This page may be accessed at: <https://www.charitiesregulator.ie/en/information-for-the-public/raise-a-concern>. Where a person is unable to access this form online, a complaint may be made directly to:

### Concerns About Charities

Charities Regulator  
3 George's Dock, IFSC  
Dublin 1  
D01 X5X0

Concerns Phone Line: 01-633 1550

# **The Charities Amendment Act 2024**

It is important to note that the Charities (Amendment) Act 2024 does not replace the Charities Act 2009. Instead, it makes changes to 35 sections of the 2009 Act. As of the 27th January 2025, 12 of the 35 sections have commenced.

The Charities (Amendment) Act 2024 was signed into law by the President in July 2024. Before each section of the Act can take effect however, a Commencement Order must be signed by the Minister and laid before the Oireachtas.

The first Commencement Order was made on the 27th January 2025 with respect to 12 sections of the Act. Hence, the Act has partially commenced. The Charities Regulator is liaising with the Department of Rural and Community Development to prepare for implementation of further sections of the Act.

## **Summary of Changes: Trustees**

The Act formalises the expectations for trustees, including the requirement to act in the best interest of the charity, maintain proper oversight of the charity's activities, and avoid conflicts of interest.

Trustees are required to have a clear understanding of their charity's financial situation, ensuring funds are used appropriately to achieve the charity's objectives.

To support this, the Charities Regulator will now have expanded powers to investigate trustee conduct and hold them accountable if they fail to meet their obligations. In cases of serious misconduct, trustees may face removal from their position, fines, or even prosecution. This shift is aimed at protecting the reputation of the sector by ensuring all charities are managed to a high standard.

## **Summary of Changes: Finance**

The Act updates the financial thresholds for charities. Smaller charities will now have less stringent reporting requirements, while larger organisations will need to meet more comprehensive financial reporting standards.

The Amendment Act has raised the threshold requiring that the accounts of a charitable organisation be audited from €500,000 to €1,000,000.

It is important to note that the specific financial reporting requirements of charities will be subject to Regulations issued by the Minister and the actual audit threshold is likely to be €500,00 up from the current €250,000.

On the other hand, while the previous Act exempted a charitable organisation that is a company from this audit requirement, this exemption has now been removed.

## **Summary of Changes: Investigation**

The regulator will now have broader authority to conduct investigations, inspect records, and take enforcement actions where necessary.

This includes the ability to freeze bank accounts, remove trustees, and impose sanctions on charities that fail to comply with the new regulations.

## **Summary of Changes: Additional Provisions**

### **Constitutional Amendments**

#### *CRA approval of constitutional amendments extended*

The approval of the Charities Regulatory Authority (CRA) is now required for amendments to a charity's constitution regarding its name, objects, or charitable purpose, as well as changes to clauses dealing with income, property or winding up.

### **Remuneration of Charity Trustees**

#### *Remuneration of charity trustees – regulation of agreements/appointments*

The Act introduces new requirements for CRA approval for certain agreements and appointments including agreements with charity trustees. This provision is intended to regulate the remuneration of charity trustees, members, and persons with whom the charity trustees have a personal connection.

### **Identification of Members**

#### *Identification of members for non-company charities*

The Act contains provisions to clarify who the 'members' of a non-corporate charity are. This is important given the new approach to the regulation of agreements with members and will be an area for charities which are established by trust or unincorporated associations should keep under review.

## **Removal Notices**

### *'Removal' notices*

New provisions concerning "removal notices" where a charity is removed from the register for breach of Sections 43 and 44 of the Charities Act 2009. In such cases, the CRA must issue a notice to the charity that specifies the reasons the charity is to be removed from the register. The charity may also be required to remedy its contravention of the Charities Act 2009. The charity may make representations to the CRA regarding its proposed removal from the register no later than 21 days from the date of the removal notice.

## **Significant Event Procedures**

### *Potential guidance on 'significant event' procedures*

The ability of the CRA to issue and revise guidelines and codes of conduct "for the purpose of the performance of its functions" under the Charities Act 2009. The Charities Amendment Act sets out a non-exhaustive list of what such guidelines and codes of conduct may relate to. These include guidelines relating to "procedural requirements" relating to a 'significant event' which is defined as: substantial damage to property; a substantial reduction in or loss of assets and events giving rise to significant reputational risk.

## **Commencement of Act**

As of the 27th January 2025, 12 sections of the Act have now commenced.

### **Section 3**

Section 3 updates the definition of a charity trustee. A company secretary will no longer be automatically deemed a charity trustee unless they are also a director of the company.

Introduces a new definition of a "member of the charitable organisation". This is a new development for charities that are not companies. The members of a charity normally means those who are entitled to attend a charity's Annual General Meetings (AGMs) or Extraordinary General Meetings (EGMs) and can vote on matters such as the approval of the charity's financial statements or a proposal to add or remove trustees of the charity.

A charity must have a minimum of three (3) trustees. Furthermore, the majority of trustees must not be a connected relative and must be resident in the State, UK or European Economic Area.

## **Section 5**

Section 5 relates to the Charities Regulator's authority to disclose information to specific other entities when there is suspicion that an offence has been committed by a charity trustee or a charitable organisation. The Act provides for a new right for the Charities Regulator to provide to the other bodies (which includes An Garda Síochána and the Revenue Commissioners), any information that the Charities Regulator has obtained in the performance of its duties.

## **Section 6**

Section 6 deals with administrative cooperation between the Charities Regulator and other relevant bodies, that is, bodies, or holders of an office, who carry out functions relating to the oversight or monitoring of charitable organisations; and, where such bodies or office holders are prescribed by order of the Minister.

## **Section 20**

This section enables the Charities Regulator to specify the manner and time period within which a charity trustee or charity has to provide the Charities Regulator with information.

## **Section 31**

The Charities Regulator may now apply for a High Court order where there is no “effective management or oversight of the activities of the charitable organisation by the charity trustees”. It should be noted that the Act provides for an exclusion from liability for persons appointed by the High Court to act as a charity trustee, unless of course they are negligent, act in bad faith or engage in misconduct!

## **Section 33**

If bringing an appeal to a determination of the Charity Appeals Tribunal, a charity may now do so after 21 days if the Tribunal “for good and sufficient reason” determines it should be so. Ordinarily, the appeal must be brought within 21 days.

## **Section 36**

This new section of the Act exempts certain board members of specific educational bodies—namely recognised schools and management committees of education support centres—from personal liability in civil proceedings for actions taken in good faith pursuant to the 2009 Act.

## **Section 37**

This section repeals restrictions on the sale of Mass cards.

## **Section 39**

The Charities Act 1961 deals largely with charitable trusts and property. Section 39 makes specific amendments to this act. This amendment broadens the Charities Regulator's authority, allowing them to approve the disposition of charity land at below market value to any other charity, regardless of whether the charitable purpose of the recipient charity is the same or differs from those of the disposing charity. It should also be noted that the Charities Regulator will no longer provide a repository for deeds deposited by charity trustees. Nor can the Charities Regulator subsequently make amendments to Cy-Près orders of less than €5,000. This section also repeals the requirement for charities who have legal proceedings to give notice of the issuing of legal proceedings to the Charities Regulator.

## **Section 40**

This section amends the Taxes Consolidation Act 1997, outlining the circumstances in which a Revenue officer is permitted to disclose information regarding a charity. A Revenue officer may now disclose information to the Charities Regulator upon request, provided that the information is necessary for the Regulator to fulfil its functions under the 2009 Act. This information is to be used exclusively for the specified purpose or related functions.

## **What is a Cy-Près scheme?**

A cy-près scheme is a legal doctrine. It allows a court to amend a charitable trust or will to enforce it "as near as possible" to the original intent of the donor where it cannot be enforced under its original terms. For example, an application might be made to the High Court to redirect funds to an organisation of similar purpose that closely aligns with the donor's original intent.

## **Overview of Changes**

The Charities Regulator has provided a summary document, outlining the key changes for the Charity Sector arising from the Charities (Amendment) Act 2024 and what these changes mean for charities. Please note that some of the changes referred to have commenced as of 27th January 2025. The rest of the changes await further Commencement Orders.