



An Rialálaí
Carthanas
Charities
Regulator

THIRD STATEMENT OF STRATEGY

2022 - 2024




October 2021



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Foreword

The Charities Regulator's third Statement of Strategy 2022 – 2024 sets out how we will build on the significant progress made since our establishment in October 2014 and how we will move closer to realising our vision of a vibrant trusted charity sector that is valued for the public benefit that it provides.

When we published our second statement of strategy 3 years ago, we could not have imagined the vastly altered environment that we would find ourselves in a year later as a result of the Covid-19 pandemic. There is no doubt that we, along with our stakeholders, have faced considerable challenges since March 2020. However, due to the unwavering commitment and support of our Board, staff, parent department and all those who have worked with us, we were able to adapt and respond to those challenges in a way that ensured our strategic priorities remained central to our work during such uncertain times. That work and focus provided a strong foundation for the development of this Strategy.

The central role that over 11,400 registered charities supported by over 75,000 committed volunteers and charity staff have played, and continue to play, in Ireland's response to the pandemic, has served to highlight the value and importance of the charity sector to our society in a time of crisis. There is no doubt that registered charities will continue to play a crucial role as we move beyond the pandemic and we will ensure that we continue to provide charities with the guidance and tools required to embed best practice in the governance of their organisations so that they can maintain the support of the public, funders and donors on which they rely.

As a regulator, we remain committed to ensuring that our work enhances public trust and confidence in registered charities. Having a robust and proportionate regulatory approach, which balances the public interest in holding registered charities to account with the need to motivate registered charities to embrace and embed best practice in the

governance of their organisations, is central to achieving this. The Charities Governance Code and the continuing commitment of registered charities to best practice in governance will play a vital role in meeting our strategic objectives in this area. We will work with our stakeholders to raise overall standards of governance across the vast majority of registered charities in Ireland over the period of this Strategy.

In addition, we will further develop the Register of Charities as a single authoritative source of data on the sector by incorporating a classification standard. The introduction of a robust and fit-for-purpose charity classification standard and the publication of that data on the Register during the period of this Strategy, will facilitate a better understanding of the charity sector as a whole and will serve to significantly enhance the value of the Register to stakeholders and other interested parties.

While much progress has been made to date, this Strategy acknowledges that there is still more to be done. Our recent survey of the public demonstrated the link between the public's awareness of the Charities Regulator and charity regulation and the extent to which members of the public engaged in informed giving practices including checking the Register of Charities to ensure that organisations are registered before donating. As part of this Strategy, we will strengthen our efforts to raise awareness of the Charities Regulator and charity regulation with the public and we will engage with our stakeholders to continually inform our work.

We also recognise the importance of continuing to advocate for the enactment of much-needed legislative amendments through a Charities (Amendment) Bill to facilitate the levels of transparency and accountability that the public clearly expects. A risk analysis carried out as part of the development of this Strategy, identified a failure to enact these essential amendments as the greatest threat to the Charities Regulator's ability to meet our strategic objectives.

We remain committed to engaging with our stakeholders in a way that informs our work as a regulator and provides a meaningful opportunity for registered charities and others to provide feedback on the issues that are most relevant to them. We intend to build on the experience we have gained to date, by focusing on expanding the reach of our communications and published guidance materials, particularly in respect of smaller charities. We will also ensure that the valuable insights and feedback provided by registered charities in response to our recent survey of charities form the basis for further reflection and improvement in this area.

This strategy also underlines our commitment to ensuring that the Charities Regulator continues to develop as an effective and efficient organisation by fostering a collaborative, supportive and inclusive

organisational culture to retain and attract skilled and experienced staff to work with us, by developing agile working practices including blended working, and by further enhancing our digital capabilities. With the support of our parent department, we will achieve full corporate independence as an organisation, whereby the Charities Regulator oversees its own HR and payroll and pension administration functions, during the period of this Strategy.

We are committed to listening to our stakeholders and all those who engage with our office to continually improve the efficiency and effectiveness of our service delivery. Areas of particular focus will include quality of experience and accessibility for service users.

We would like to thank our Board, staff, the Minister for Rural and Community Development and her officials, the Minister of State with responsibility for Community Development and Charities, all those who have supported our work to date and everyone who engaged with us to provide feedback and suggested areas of focus as part of the development of this Strategy. We are reliant on the continuing support of our many stakeholders and look forward to working with them over the next 3 years to deliver on this, our third Statement of Strategy.



A handwritten signature in black ink, appearing to read 'P Hopkins'.

Patrick Hopkins
Chairperson



A handwritten signature in black ink, appearing to read 'Helen Martin'.

Helen Martin
Chief Executive

1. Introduction

This, the Charities Regulator's Third Statement of Strategy, was developed by the Management Strategy Group (MSG), under the guidance of a sub-committee of the Board of the Charities Regulator, namely the Strategy Planning Committee (SPC).

In developing this Strategy, the importance of consulting with a wide range of stakeholders to get their views on their experiences of, and future priorities for, the Charities Regulator was recognised. Stakeholders that participated in consultations regarding our future strategic priorities included the Board and staff, as well as the following external stakeholders:

- Department of Rural and Community Development (DRCD)
- Boardmatch
- Carmichael
- Charities Institute Ireland
- Dóchas
- The Wheel
- Volunteer Ireland
- Charity Commission for Northern Ireland
- Charity Commission for England and Wales
- Office of the Scottish Charity Regulator

The MSG, guided by an external consultant, initially reviewed the Vision, Mission and Values, modifying the Mission and Values slightly. They then worked with the consultant to review stakeholder consultation outputs, engage in external and internal analysis, review risks to successful implementation and review progress on and suitability of the strategic objectives from the Charities Regulator's second statement of strategy.

Stakeholders saw the building of public trust and confidence as the top priority and attaining corporate independence, whereby the Charities Regulator oversees its own HR and payroll and pension administration functions, as the top challenge for the Charities Regulator. There was a call for greater support for charities and greater demonstration of impact.

Legislative amendments and the introduction of the Charity Statement of Recommended Practice, also known as 'SORP', were seen as very important. Funding and safeguarding were identified as the top risks for the sector. The DRCD emphasised the need to link this strategy to higher level policies and strategies.

Regarding the comparator analysis of charities regulators in other jurisdictions, all three of the regulators that provided input as part of the consultation stage of the strategy development process spoke of the challenge of getting the right balance between support and enforcement, with an emphasis on enforcement through engagement.

A decision was made to adopt a simple, measurable format of strategic objectives, metrics and actions.

Having considered the results of the different stakeholder consultations, the analysis and review of our second strategy and the risks to successful implementation of this Strategy, the Charities Regulator has defined four strategic objectives. The focus on strengthening public trust and confidence and the delivery of efficient and enhanced services has been maintained in Strategic Objectives 1 and 4. In seeking to address the strong call from the sector for more supports for charities we were conscious of the significant role that the DRCD and other funders play in relation to the provision of funding and other practical supports for charities and the wider community and voluntary sector. Our consideration of this feedback therefore focussed on the particular contribution that the Charities Regulator could make as a regulator and resulted in the newly created Strategic Objective 3, to provide registered charities with the guidance and materials they need in order to be well governed. Our compliance and enforcement objectives are now covered under one strategic objective, namely Strategic Objective 2.

The specification of metrics brings clarity and measurability to the strategic objectives and the inclusion of specific actions demonstrates how the strategic objectives will be delivered.

Recent surveys of the public and charities will serve as a baseline against which subsequent surveys can be compared in order to determine future metrics and measure impact.

2. Who we are, What we do, Our Funding & Resources

The Charities Regulator is a statutory body which regulates charities in Ireland and we operate under the aegis of our parent department, the Department of Rural and Community Development.

Our work includes registering charities, maintaining a publicly available Register of Charities which can be viewed on our website, www.charitiesregulator.ie, ensuring compliance with charity law and trustee duties in relation to the control and management of registered charities, carrying out investigations into the affairs of registered charities and publishing guidance materials and information about registered charities in Ireland.

11,500
Registered charities
Approx.



€4.49m
Annual budget
Approx.



75,500
Charity trustees
Approx.



43
Number of staff.

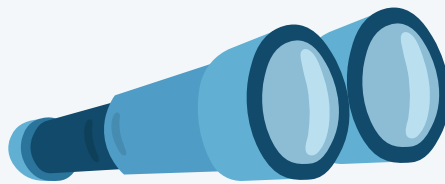


18,000
Phone and email
contacts dealt with
annually.



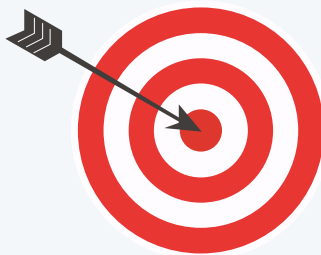
3. Vision & Mission

The following are the Vision and Mission of the Charities Regulator. The Vision is the change we want to see in the world and the Mission outlines why we exist and how we will contribute to that Vision.



Vision

A vibrant, trusted charity sector that is valued for the public benefit it provides.



Mission

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.

4. Values

The Values of the Charities Regulator are the qualities and principles by which our work is guided. We endeavour to ensure that our values are reflected in our actions, behaviours and decision-making.



5. Strategic Objectives, Metrics & Actions

Strategic Objectives **1** **Public trust and confidence in registered charities is strengthened**

Strategic Objectives **2** **Regulatory oversight and supervision by the Charities Regulator is effective and proportionate**

Strategic Objectives **3** **Registered charities have available to them the guidance and materials necessary for them to be well governed**

Strategic Objectives **4** **The Charities Regulator operates efficiently and delivers enhanced services**

The following are the Strategic Objectives, the achievement of which will deliver on the Mission of the Charities Regulator for the period 2022-2024. The Metrics are designed to be clear and measurable indicators of successful achievement of the Strategic Objectives. The Actions outline at a high level how the Strategic Objectives will be met.

Strategic Objective 1

Public trust and confidence in registered charities is strengthened.



- Overall Public trust and confidence metric increases from 16% to 26%.¹
- Number of searches of Register increases 7% year on year.
- 70% of the public surveyed will have heard of the Charities Regulator.

¹ In the Charities Regulator's first Public Survey published in April 2021, 16% of those surveyed reported that their trust and confidence in charities had increased in the previous two years. Second Public Survey to be carried out late 2022/early 2023.



Actions

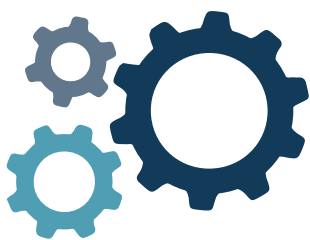
- Develop and roll out awareness raising campaigns for the public using a mix of communications channels and methods regarding:
 - The existence and work of the Charities Regulator, charity regulation and the Register of Charities.
 - The importance of making informed decisions when donating time, money or other items.
 - The online concerns process and the role that the public plays in bringing concerns to the attention of the Charities Regulator.
- Work to ensure that the information displayed on the Register of Charities is kept up-to-date and includes information relevant to the public.
- Identify and implement ways to increase the level of transparency in relation to the finances and activities of registered charities, in accordance with the Charities Act 2009.
- Continue to advocate for the introduction of the Charities (Amendment) Bill to strengthen the regulatory framework for charities in Ireland.
- Commission a second survey of the Public and of Charities and publicise the results of those surveys.
- Enhance the public's understanding of the charity sector and the role it plays in Irish society by commissioning and publishing research on the sector.

Strategic Objective 2

Regulatory oversight and supervision by the Charities Regulator is effective and proportionate.



- 85% of registered charities are filing their annual reports on time.
- Number of registered charities implementing the Charities Governance Code increases year on year, evidenced through the Charities Regulator's monitoring of Governance Code declarations.
- Charity Details Form implemented through the Charities Regulator's online portal by YE2022.
- Register of charities includes classification information on registered charities by YE2023.



Actions

- Implement a risk-informed programme to monitor registered charities on a pro-active basis and intervene in a proportionate manner targeting areas likely to have greatest impact.
- Develop and roll out an awareness campaign to educate the public and organisations operating in the community and voluntary sector as to what a charity is and is not under Irish law.
- Roll out a targeted compliance and enforcement programme in relation to the filing of annual reports.
- Implement an annual programme of audits on representative samples of registered charities in relation to levels of declared compliance with the Charities Governance Code.
- Utilising emerging data, further develop a programme to monitor and encourage practical implementation of the Charities Governance Code by registered charities.
- Assess the accuracy of data held by the Charities Regulator on registered charities and implement measures to ensure that charity details provided by registered charities to the Charities Regulator are up to date, complete and accurate.
- Develop a classification standard in consultation with stakeholders and implement by incorporating it in the Register.
- Continue to work with other regulators, government departments and public bodies to identify areas where collaboration would mutually enhance and support the carrying out of each party's statutory and administrative functions.
- Identify and explore opportunities to collaborate with professional bodies, funders and others involved in the charities sector to:
 - Foster a wider understanding of the regulatory framework governing registered charities
 - Identify the kinds of knowledge and assistance that registered charities require to operate effectively and in compliance with that framework.

Strategic Objective 3

Registered charities have available to them the guidance and materials necessary for them to be well governed.



- An enhanced website is in place by YE2022, with 75% of charities reporting that it is easy to use by YE2023.
- Guidance materials on new subjects are published and all guidance documents available on the Charities Regulator's website on 1 January 2022 have been reviewed by YE2024.
- Seminars hosted by the Charities Regulator include at least 3 seminars targeting specific subjects each year by YE2024.
- Reports on levels of implementation of the Charities Governance Code detailing common issues are published annually from YE2022.
- 60% of charities surveyed report communication from Charities Regulator as being exceptional or very good.



Actions

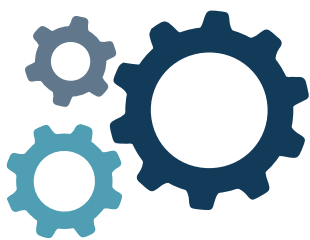
- Restructure website and portal to improve user friendliness.
- Develop and publish new guidance materials and revise existing materials on priority areas using case studies and examples where appropriate, and adapting to the size and complexity of charities where necessary.
- Use information and data on levels of compliance with the Charities Governance Code to identify common issues and develop reports outlining key issues.
- Organise targeted stakeholder engagement initiatives including workshops and surveys to:
 - Determine the effectiveness of existing communications channels, and identify stakeholders' preferred methods of communication with the Charities Regulator.
- Inform the subject areas to be covered by seminars, guidance materials and other information published by the Charities Regulator.
- Ensure that registered charities are aware of their obligations and the associated guidance and materials that are available to them.
- Develop and deliver targeted seminars for applicants and registered charities on a range of regulatory issues, partnering with other experts where appropriate.
- Develop and implement specific communications plans for particular guidance where appropriate.

Strategic Objective 4

The Charities Regulator operates efficiently and delivers enhanced services.



- Corporate Independence Project substantially completed by YE2022.
- 95% of required staff resources are in place by YE2022.
- Staff engagement & satisfaction metric established by YE2022 and reviewed annually.
- Review of existing ICT systems of Charities Regulator completed by YE2024.
- Customer satisfaction metrics established by YE2022 and reviewed annually.
- Metric for administrative co-operation established by YE2022 and reviewed annually.



Actions

- Continue to ensure that internal corporate governance standards as set out in the Code of Practice for the Governance of State Bodies are regularly reviewed by the Board and its committees and that the Charities Regulator regularly liaises with its parent department to facilitate appropriate oversight.
- Work with the Charities Regulator's parent Department on its review of the Charities Regulator as part of the Periodic Critical Review process.
- Deliver the organisational framework required to meet the Charities Regulator's statutory remit and corporate independence project by developing and implementing:
 - a HR plan to ensure that the Charities Regulator is fully resourced with staff who have the appropriate skills and expertise to deliver this strategy.
 - an appropriately resourced HR function including a HRIS/Payroll/Pension system
- Develop a staff engagement & satisfaction metric, monitor those metrics annually and implement specific actions to enhance levels of engagement and satisfaction among staff of the Charities Regulator.
- Develop an approach to performance management and development with learning and development initiatives specifically designed for staff of the Charities Regulator focussing on the key skills required to carry out relevant duties and develop in their roles.
- Develop and implement a revised working model incorporating remote working in line with organisational objectives and national policies and implement associated enhanced HR / People related policies and supporting procedures.
- Carry out a review of the existing ICT requirements of the Charities Regulator and assess the extent to which the ICT systems available to the Charities Regulator address those requirements and have the capacity to adapt to likely future requirements.
- Identify and implement improvements in regulatory decision-making processes.

6. Tracking and Reporting on our Progress

The Charities Regulator's operations are overseen by the Board and its Committees and are supported by a process of regular updates from the CEO and the senior management team on all financial and operational matters.

We will track and report on our progress regarding the strategic objectives outlined in this Statement of Strategy through the following:

- Annual business plans aligned with the Charities Regulator's strategic objectives.
- Regular updates to the Board of the Charities Regulator on business plan targets.
- Oversight and Assurance Agreement between the Charities Regulator and its parent department.
- Annual Reports of the Charities Regulator.
- Annual Financial Statements.
- Surveys of the Public and Charities.
- Updating stakeholders at meetings, seminars and other speaking engagements and through the publication of public notices and other information on our website.



7. How we will Contribute to the Delivery of National Policies and Strategies

We will work with our parent department in the delivery of its policy objectives in relation to the regulation of the charities sector, ensuring compliance with the Charities Acts and other key strategies including its Five-Year Strategy to Support the Community and Voluntary Sector in Ireland 2019-2024, the National Social Enterprise Policy for Ireland 2019-2022 and the National Volunteering Strategy.

While acknowledging that we all have a role to play in working to achieve Ireland's commitments regarding the 'UN Sustainable Development Goals' ('SDGs') as set out in the SDG National Implementation Plan, we recognise the particular contribution that registered charities can and do make in moving us closer to achieving the SDGs. Charities across Ireland step in to address global and national challenges in a vast array of areas including housing, poverty, discrimination, health and welfare, youth unemployment, urban and rural development, protection of the natural environment and climate change. We will contribute to the SDG National Implementation Plan by ensuring that our regulatory oversight and supervision of registered charities is proportionate and effective and encourages best practice in governance so that charities can continue to advance their charitable purposes in areas relevant to the attainment of the SDGs.

We will work closely with other government departments, public bodies and agencies including the Revenue Commissioners, An Garda Síochána, the Office of the Director of Corporate Enforcement, the HSE, HIQA, Pobal and the newly established Approved Housing Body Regulatory Authority to ensure that opportunities for collaboration are maximised and that the administrative co-operation arrangements envisaged by the Charities

Act 2009 continue to be developed and implemented wherever possible.

We will continue to foster close working relationships with charity regulators in other jurisdictions in order to share experiences and best practice in the regulation of charities, identify emerging trends and keep up-to-date on legislative developments. These relationships continue to play an important role in our understanding of the issues facing regulators and charities more generally which enables us to engage with policy makers at a national level particularly on emerging issues. Our relationship with our colleagues in the Charity Commission for Northern Ireland is particularly important in the context of charities carrying out activities on an all-island basis. We will endeavour to ensure that this relationship is underpinned by appropriate administrative co-operation arrangements in line with the Charities Act 2009.

In further developing our digital capabilities, including in relation to the Register of Charities, we will seek to contribute to achieving the vision set out in the 'Public Service Data Strategy 2019-2023', which is "To establish a data ecosystem that will improve how we govern, manage and re-use data in a secure, efficient, and transparent way, for the benefit of citizens, businesses and policy makers.". Recognising the criticality of network and systems security to our service delivery, we will also aim to support Ireland's National Cyber Security Strategy 2019-2024 by adhering to any baseline security standards issued by the National Cyber Security Centre and assisting with the dissemination of information to registered charities as part of any national cyber security information campaign.

Our work in developing the Charities Regulator as an effective and efficient organisation will continue to be informed by the government's framework for development and innovation in the public service, 'Our Public Service 2020', and any successor to that framework. We will also ensure that we engage with staff and service users in line with our 'Public Sector Duty' in terms of eliminating discrimination, promoting equality of opportunity and treatment, and protecting the human rights of staff and those to whom we provide services.

In working to achieve our strategic objectives, we will also endeavour to contribute to the achievement of relevant commitments relating to the public sector as set out in the Government's 'Making Remote Work – National Remote Work Strategy'.



An Rialálaí
Carthanas
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Charities Regulator
3 George's Dock
IFSC
Dublin 1
D01 X5X0
Telephone: 01 633 1500
www.charitiesregulator.ie
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