Financial Guideline P11- 2021/2022

Charities Regulator Requirements for Schools

1. Introduction

The Charities Act 2009 requires all boards of management to register their schools with the Charities Regulator.

2. New schools or schools that have <u>not yet registered</u> with the Charities Regulator

Schools that have not registered with the Charities Regulator, must register **immediately**.

Click here for the **Registration User Guide**.

On receipt of the Registered Charity Number (RCN), the board should ensure that this number is shown on the school website, any fundraising material and is also included on the headed paper of the school. If the board avails of the Charitable Donations Scheme, the RCN will be required by Revenue.

3. Annual Requirements

3.1 Updating Board of Management Members Details

When a new board of management commences their term of office or there have been changes to the board membership, these changes must be reflected in the school's account with the Charities Regulator.

3.2 Communication from the Charities Regulator

Please note that all correspondence to and from the Charities Regulator in relation to the school must be conducted through the "Messages" option in MyAccount. Therefore, schools are required to log in regularly to check for messages and updates.

4. Charities Governance Code

The board of management is responsible for ensuring best financial governance practices are in place. The Charities Governance Code sets out the minimum standards a board should meet to effectively manage its school.

Good governance involves putting in place systems and processes to ensure that your school achieves its charitable objectives with integrity and is managed in an effective, efficient, accountable and transparent way.

The Charities Governance Code is made up of six principles of governance which all schools should apply. Boards of management are responsible for the governance of their schools and should make sure that the following governance principles are being applied.

The six principles of governance are as follows:

4.1 Reporting on Compliance with the Charities Governance Code

The FSSU and Department of Education are currently in consultation with the Charity Regulator on the process for boards of management reporting on compliance with the code. It is probable that as part of the annual submission to the FSSU for the year ended 31 August 2022 and onwards, boards of management will be required to confirm whether or not they are compliant with the code.

In order for a board of management to satisfy itself that it is in compliance with the code it is recommended that you complete the Compliance Record Form indicating the actions that your board takes to meet each standard in the Charities Governance Code and the evidence that backs it up. You should approve the Compliance Record Form at a board meeting. This should be done on an annual basis.

Click here to view a sample compliance record form for a school.

4.2 Sample policies and templates for schools developed by the FSSU

The FSSU has developed a number of sample policies to assist the board of management with complying with the Charities Governance Code:

- ➢ Travel and subsistence policy
- ➢ Conflict of interest policy
- ➢ Code of conduct policy for board of management
- ➢ Volunteer recruitment policy
- ➢ Risk Management policy
- ➢ Fundraising from the public policy

These policies and others will be covered as part of the FSSU webinar training on the governance code.

4.3 FSSU Webinar Training

Training for boards of management on the Charities Governance Code will begin in January 2022. The training will consist of six modules, each module focused on one principle at a time. The first module will cover an introduction to the Charities Governance Code and Principle Two 'Behaving with Integrity'. An invitation will be issued to all boards of management to attend the remote training.

If you require any further information, please email primary@fssu.ie or phone (01) 910 4020

Financial Support Services Unit
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