

Financial Guideline 2022/2023 - 14

Community & Comprehensive and Voluntary Secondary Schools

Charities Regulator Requirements for Schools

This guideline supersedes guideline 18-2021/2022 Registration with the Charities Regulator and updating Board of Management Members details.

1. Introduction

The Charities Act 2009 requires all boards of management to register their schools with the Charities Regulator and comply with certain reporting requirements annually.

2. Annual requirements

2.1 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.

The following are the steps to update board of management member details:

- Log into the school's account on the Charities Regulator's website.
- Click on "New Filing"
- Select "Filing Maintain Trustees, Connections and External Advisors"
- Fill in details of new Board Members
- Delete the resigned Board Members

New members of the board of management do not need to complete and upload a Trustee Declaration. Instead each school must confirm to the Charities Regulator the following:

"All members of the Board of Management must not be disqualified, under Section 55 of the Charities Act 2009 from being a trustee (Board of Management Member) of a charitable organisation. This includes;

- is adjudicated bankrupt
- makes a composition or arrangement with creditors
- is convicted on indictment of an offence
- is sentenced to a term of imprisonment by a court of competent jurisdiction

- is the subject of an order under section 160 of the Companies Act 1990 or is prohibited, removed or suspended from being a trustee of a scheme under the Pensions Acts 1990 to 2008
- has been removed from the position of charity trustee of a charitable
- organisation by an order of the High Court under section 74.”

2.1.1 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.

2.2 Review and Submit Annual Report

All charitable organisations are obliged to report on their financial activities. To facilitate schools, the FSSU shares the required financial information with the Charities Regulator. This information is pre-populated in the Charities Regulator’s annual report form for your school. Schools must review the information to ensure it is correct by the **30th August each year**.

For further information see the FSSU website [here](#).

3. New schools that have not yet registered with the Charities Regulator

Schools that have not registered with the Charities Regulator should register **without further delay**. To submit an application for charitable status, you will need to create a user account, known as ‘MyAccount’, log in, complete and submit your application. Click on [Create Account](#) on the MyAccount Sign in page if you do not have a customer account. [Click here](#) for the **Registration User Guide**. You must be logged into MyAccount to submit your school’s Registration Application.

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.

Further information or clarification on any of the issues raised in this Guideline can be obtained from the FSSU.

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16th November 2022

Treoirlíne Airgeadais 2022/2023 – 14

Scoileanna Pobail & Cuimsitheacha agus Meánscoileanna Deonacha

Riachtanais an Rialálaí Carthanas do Scoileanna

Tá an treoirlíne seo ag dul in ionad threoirlíne 18-2021/2022, Clárú leis an Rialálaí Carthanas agus sonraí Chomhaltaí an Bhoird Bhainistíochta a nuashonrú.

1. Réamhrá

Éilíonn an tAcht Charthanas 2009 ar gach bord bainistíochta a scoileanna a chlárú leis an Rialálaí Carthanas agus ceanglais tuairiscithe áirithe a chomhlíonadh gach bliain.

2. Ceanglais bhliantúla

2.1 Sonraí Chomhaltaí an Bhoird Bainistíochta a nuashonrú

Nuair a thosaíonn bord bainistíochta nua a théarma oifige nó sa chás go ndearnadh athruithe ar chomhaltacht an bhoird, ní mór na hathruithe sin a léiriú i gcuntas na scoile leis an Rialálaí Carthanas.

Seo a leanas na céimeanna a theastaíonn chun sonraí chomhaltaí an bhoird bainistíochta a nuashonrú:

- Logáil isteach i gcuntas na scoile ar shuíomh gréasáin an Rialálaí Carthanas.
- Cliceáil ar “Comhdú Nua”
- Roghnaigh “Comhdú Iontaobhaithe, Naisc agus Comhairleoirí Seachtracha a Choimeád”
- Lón isteach sonraí Comhaltaí Boird nua
- Scríos sonraí na gComhaltaí Boird a d’éirigh as

Ní gá do chomhaltaí nua ar an mbord bainistíochta Dearbhú Iontaobhaí a chomhlánú agus a uaslódáil. Ina ionad sin, is gá do gach scoil an méid seo a leanas a dheimhniú leis an Rialálaí Carthanas:

“I gcás chomhaltaí uile an Bhoird Bhainistíochta, ní cóir go mbeidís dícháilithe, faoi Alt 55 den Acht Carthanas 2009, ó bheith ina n-iontaobhaithe (Comhalta Boird Bainistíochta) de chumann carthanachta. Áirítear leis sin;

- go mbreithneofar ina fhéimheach nó ina féimheach é nó í
- go ndéanfaidh sé nó sí imshocraíocht nó comhshocraíocht le creidiúnaithe

- go gciontófar é nó í ar díotáil i gcion
- go gcuirfidh cúirt dlínse inniúla téarma príosúnachta air nó uirthi
- go ndéanfar ordú ina thaobh nó ina taobh faoi alt 160 d'Acht na gCuideachtaí 1990 nó go dtoirmiscfear, go mbrisfear nó go bhfionrófar é nó í ó bheith ina iontaobhaí nó ina hiontaobhaí ar scéim faoi na hAchtanna Pinsean 1990 go 2008
- go mbeifear tar éis é nó í a bhriseadh as post iontaobhaí carthanais de chuid
- eagraíochta carthanúla le hordú ón Ard-Chúirt faoi alt 74."

2.1.1 Cumarsáid ón Rialálaí Carthanas

Tabhair faoi deara nach mór gach comhfhreagras leis an Rialálaí Carthanas maidir leis an scoil a dhéanamh tríd an rogha "Teachtairachtaí" i MoChuntas. Dá bhrí sin, tá ar scoileanna logáil isteach go rialta le seiceáil le haghaidh teachtaireachtaí agus faisnéis nuashonraithe.

2.2 Tuarascáil Bhliantúil a Athbhreithniú agus a Chur Isteach

Tá dualgas ar gach eagraíocht charthanachta tuairisc a thabhairt ar a gníomhaíochtaí airgeadais. Roinneann an FSSU an fhaisnéis airgeadais riachtanach leis an Rialálaí Carthanas, lena éascú do scoileanna an tuairisciú sin a dhéanamh. Cuirtear an fhaisnéis sin i bhfoirm an Rialálaí Charthanais don tuarascáil bhliantúil le haghaidh do scoile. Ní mór do scoileanna athbhreithniú a dhéanamh ar an bhfaisnéis sin chun a chinntiú go bhfuil sí ceart faoin **30 Meitheamh gach bliain**.

Chun tuilleadh eolais a fháil féach suíomh gréasáin [FSSU anseo](#).

3. Scoileanna nua nó scoileanna nach bhfuil cláraithe fós leis an Rialálaí Carthanas

Ba cheart do scoileanna nach bhfuil tar éis clárú leis an Rialálaí Carthanas é a dhéanamh **gan a thuilleadh moille**. Chun iarratas ar stádas carthanachta a dhéanamh, beidh ort cuntas úsáideora a chruthú, ar a dtugtar 'Mo Chuntas', logáil isteach, d'iarratas a chomhlánú agus é a chur isteach.

Cliceáil ar [Cruthaigh Cuntas](#) ar an leathanach chun Síniú Isteach, MoChuntas, mura bhfuil cuntas custaiméara agat. [Cliceáil anseo](#) don **Treoir d'Úsáideoirí maidir le Clárúchán**. Ní mór duit a bheith logáilte isteach i MoChuntas chun d'iarratas ar Chlárúchán le haghaidh do scoile a chur isteach.

Ar an Uimhir Charthanais Chláraithe (RCN) a fháil, ba cheart don bhord a chinntiú go dtaispeántar an uimhir seo ar shuíomh gréasáin na scoile, ar aon ábhar tiomsú airgid agus ar pháipéar ceanteidil na scoile.

Má bhaineann an bord leas as [Scéim um Thabhartais Carthanúla](#), beidh an RCN ag teastáil ó na Coimisinéirí Ioncaim.

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheistanna sa Treoirleá seo trí theagmháil a dhéanamh leis an FSSU.

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An 16 Samhain 2022