



PRIMARY SCHOOLS AND THE CHARITIES REGULATOR

JAMES KEATING FINANCIAL SUPPORT SERVICES UNIT

In the FSSU, we often get asked; "Why should my school register with the Charities Regulator?" The simple answer is it is the law and all schools are obliged to register.

All schools fall within the terms of the Charities Act 2009. The Charities Regulator is the statutory regulatory agency for all charitable organisations it has the power to bring legal proceedings against individuals who do not comply with the Act.

If your school has not registered with the Regulator, the FSSU encourages you to submit your school's application as soon as possible. The registration process for primary schools is straightforward. The application is made via an on-line system, which has some pre-populated information on your school. Your school will be able to create a charity account which will have a unique login username and password.

The Regulator will require the names and addresses of all Board of Management members for registration. However, only the names of the board members will be publicly available on the Regulator's website. Should there be any changes to the board members, the school's charity account should be updated.

Once your school is registered, you will receive a unique Registered Charity Number (RCN). The RCN should be displayed on school letterhead.

The benefits of registration with the Charities Regulator are:

- It demonstrates your school operates to the highest standards of governance and administration
- It highlights your school's commitment to transparency and accountability
- Your school is in a better position to retain and attract state funding
- Your school can attract funding from the corporate sector

- It provides a sound basis for donors and volunteers to support your school
- Your school will require an RCN number when applying for a permit for any on-street collections from An Garda Síochána.
- To apply for Revenue's Charitable Tax-Exempt status and associated benefits it is a prerequisite that your school has an RCN
- It allows your school to play its part in building trust and confidence in the charities sector

As part of their duties, the Charities Regulator will require all charities to report to them on their financial activities. In the case of primary schools, the FSSU will assist the Regulator in collecting this information once a school has made its annual submission. The first submission to the FSSU is due on the 28th February 2020 and will relate to the school's financial year 1st September 2018 to 31st August 2019.

The Charities Regulator has an important role in promoting transparency in the charities sector. In accordance with the Act, schools are obliged to comply with the Regulator. The first step in compliance is registration. So, if your school has not yet registered with the Regulator, please do so now - it demonstrates to your community that the highest standards of governance and administration are being met.

The Charities Regulator's customer service team can be contacted as follows:

Email reg@charitiesregulator.ie
Helpline (01) 633 1500 - available Monday - Friday from 12:30pm - 5pm

Website
www.charitiesregulatoryauthority.ie

For further information on the Financial Support Services Unit and our services to primary schools please visit www.fssu.ie



fssu.ie or call our Support Line at (01) 910 4020.

The Financial Support Services Unit (FSSU) is a support mechanism for primary school management. Established under Department of Education & Skills Circular 60/2017, the FSSU assists school management in complying with the Education Act 1998 in terms of transparency, accountability and financial responsibility for state and other funding. James Keating is a qualified accountant and tax advisor working with the FSSU.

The Department has worked in partnership with the Charities Regulatory Authority for the purposes of making the requirements of the Charities Act 2009 less onerous on Schools. This included an exemption for schools to provide annual accounts to the Charities Regulatory Authority and other practical measures such as the pre loading of school details on to the register of charities. As part of this partnership, the Charities Regulator has also published user guides for schools to help to reduce the administrative burden on schools and to simplify the registration process.

Any future changes to the role of Board of Management members in managing schools, including having regard to their responsibilities as Trustees under the Charities Act 2009 will be discussed with Education Partners and as appropriate the Charities Regulator as part of normal ongoing engagements with the Department.