

Charities Regulator Requirements for Schools

This guideline supersedes guideline 14-2022/2023 Charities Regulator Requirements for Schools

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 Review and Submit Annual Report

All charitable organisations are obliged to report on their financial activities to the Charities Regulator. 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 of June each year.

This is a legal requirement under the Charities Act 2009 and failure to file an Annual Report on time is an offence under the Act for the charity and its charity trustees.

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

2.2 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 updated with the Charities Regulator to ensure the Register of Charities is up-to-date and accurate.

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

- Log into the school's account on the Charities Regulator's website.
- Scroll to the bottom of the page and Click "New Filing" in the "My Charities" section.
- On the right-hand side, click "Existing Charity" at the top.
- Select the school and click "Start".
- Select "Maintain Trustees, Connections and External Advisors".
- Click "Start" and "Continue".
- Fill in details of new board members.
- Delete the resigned board members.
- Complete and submit your form to update your board members

Click [Here](#) for further information on “How to Update the Register of Charities”.

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

2.3 Verify your school details

It is very important that the Charities Regulator has the most up-to-date contact details for the school. The Charities Regulator has a Charity Details Verification form which the school can use, as a one stop solution for updating school details. The form pre-populates the contact details currently on record for a school. The details can be amended on the form if they are incorrect and it will update the CRA records automatically. This can be done as follows:

Log into the school’s account on the Charities Regulator’s website.

- Scroll to the bottom of the page and Click “New Filing” in the “My Charities” section.
- On the right-hand side, click “Existing Charity” at the top.
- Select the school and click “Start”.
- Select “Charity Details Verification”.
- Click “Start” and “Continue”.
- Amend incorrect details.
- Complete and submit the form

2.4 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.

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, the school must create a user account, known as ‘MyAccount’ and log in to complete and submit the application.

Click on [Create a New User Account](#) on the 'MyAccount' sign in page to create 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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