Charities Regulator Requirements for Schools

(This guideline supersedes guideline P07-2024/2025 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 'Update 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

The board should appoint an authorised filer to login to the schools Charities Regulator account via the online portal and submit reports and forms to the Charities Regulator to keep the Register of Charities up-to-date. This step by step guide directs you how to do this.

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 'Maintain Contact and Location of Operations Details'
- 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 <u>not yet registered</u> with the Charities Regulator

Newly opened schools or newly amalgamated schools that have not registered with the Charities Regulator should register without further delay. 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.

The RCN will be required when submitting your annual accounts to the FSSU in February. It is essential that you begin the registration process now to ensure the RCN is in place before the February deadline.

If there has been an amalgamation, the board of each individual school must de-register. The webpage Updating the Register directs you how to do this.

If the board avails of the Charitable Donations Scheme the RCN will be required by Revenue.

4. Further information or clarification

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

The Charites Regulator's customer service team can be contacted in the follow ways:

- Helpline: (01) 633 1500 (available 11am-1pm Monday to Friday).
- Query Form on the website
- Email: info@charitiesregulator.ie
- Website: charitiesregulator.ie

Financial Support Services Unit
Tel: 01 910 4020
primary@fssu.ie

15th October 2025

Riachtanais an Rialálaí Carthanas do Scoileanna

(Tagann an treoirlíne seo in ionad threoirlíne P07-2024/2025 – Riachtanais an Rialálaí Carthanas do Scoileanna)

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 Tuarascáil bhliantúil a athbhreithniú agus a chur isteach

Tá dualgas ar gach eagraíocht charthanachta tuairisc a thabhairt ar a gníomhaíochtaí airgeadais don Rialálaí Carthanas. 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.

Is ceanglas dlíthiúil é seo faoin Acht Carthanas 2009, agus is cion é don charthanas agus dá hiontaobhaithe carthanais gan Tuarascáil Bhliantúil a chomhdú in am faoin Acht sin.

Chun tuilleadh eolais a fháil féach suíomh gréasáin FSSU anseo.

2.2 Sonraí na gcomhaltaí boird 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 nuashonrú leis an Rialálaí Carthanas chun a chinntiú go bhfuil Clár na gCarthanas cothrom le dáta agus cruinn.

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

- Logáil isteach i gcuntas na scoile ar láithreán gréasáin an Rialálaí Carthanas
- Scrolláil go bun an leathanaigh agus cliceáil ar "Comhdú Nua" sa rannán "Mo Charthanais"
- Ar thaobh na láimhe deise, cliceáil ar ‘Carthanas Reatha’ ag an mbarr
- Roghnaigh an scoil agus cliceáil ‘Tosaigh’
- Roghnaigh ‘Nuashonraigh Iontaobhaithe, Naisc agus Comhairleoirí Seachtracha’
- Cliceáil ‘Tosaigh’ agus ‘Lean ar aghaidh’
- Líon isteach sonraí comhaltaí boird nua

- Scrios sonraí na gcomhaltaí boird a d'éirigh as
- Déan d'fhoirm a chomhlánú agus a chur isteach chun nuashonrú a dhéanamh ar do chomhaltaí boird

Ba chóir don bhord comhdaitheoir údaraithe a cheapadh chun logáil isteach i gcuntas na scoile ar thairseach ar líne an Rialálaí Carthanas, agus tuarascálacha agus foirmeacha a chur faoi bhráid an Rialálaí Carthanas chun Clár na gCarthanas a choinneáil cothrom le dáta. Anseo thíos tá treoir céim ar chéim maidir le cén chaoi an é sin a dhéanamh.

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. Folaíonn sé seo:

- 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

2.3 Sonraí do scoile a fhíorú

Tá sé an-tábhachtach go mbeadh na sonraí teagmhála is déanaí ag an Rialálaí Carthanas don scoil. Tá foirm um Fhíorú Sonraí Carthanais ag an Rialálaí Carthanas ar féidir leis an scoil í a úsáid, mar réiteach ilfhreastail chun sonraí scoile a nuashonrú. Réamhlíonann an fhoirm na sonraí teagmhála reatha atá ar taifead ag scoil. Is féidir na sonraí a leasú ar an bhfoirm má tá siad mícheart agus déanfaidh sé na taifid URC a nuashonrú go huathoibríoch. Is féidir é seo a dhéanamh mar seo a leanas:

- Logáil isteach i gcuntas na scoile ar láithreán gréasáin an Rialálaí Carthanas
- Scrolláil go bun an leathanaigh agus cliceáil ar "Comhdú Nua" sa rannán "Mo Charthanais"
- Ar thaobh na láimhe deise, cliceáil ar 'Carthanas Reatha' ag an mbarr
- Roghnaigh an scoil agus cliceáil 'Tosaigh'
- Roghnaigh 'Coinnigh Sonraí Teagmhála agus Suíomh Oibríochtaí'
- Cliceáil 'Tosaigh' agus 'Lean ar aghaidh'
- Déan aon sonraí míchearta a leasú
- Déan an fhoirm a chomhlánú agus a chur isteach

2.4 Cumarsáid ón Rialálaí Carthanas

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

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

Scoileanna nua nó scoileanna nua-chónasctha nach bhfuil cláraithe leis an Rialálaí Carthanas, ba cheart dóibh clárú gan a thuilleadh moille. Cliceáil ar Cruthaigh Cuntas Úsáideora Nua ar leathanach síniú isteach 'MoChuntas' chun cuntas custaiméara a chruthú.

Cliceáil anseo le haghaidh na Treorach Clárúcháin d'Úsáideoirí.

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 ceannteidil na scoile.

Beidh an RCN ag teastáil nuair a chuirfidh tú do chuntais bhliantúla faoi bhráid an FSSU i mí Feabhra. Tá sé ríthábhachtach go dtosófá ar an bpróiseas clárúcháin anois lena chinntiú go mbeidh an RCN i bhfeidhm roimh an spriocdháta i mí Feabhra.

Má bhí cónascadh ann, ní mór do bhord gach scoile aonair díchlárú. Gheobhaidh tú treoir maidir le cén chaoi an é sin a dhéanamh ar an leathanach gréasáin An Clár a Nuashonrú.

Má bhaineann an bord leas as an Scéim Tabhartas Carthanúil, beidh an RCN ag teastáil ó na Coimisinéirí Ioncaim.

4. Tuilleadh eolais nó soiléiriú

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa Treoirlíne seo ach dul i dteagmháil leis an Rialálaí Carthanas.

Is féidir teagmháil a dhéanamh leis an bhfoireann seirbhíse do chustaiméirí ag an Rialálaí Carthanas ar na bealaí seo a leanas:

- Líne chabhrach: (01) 633 1500 (ar oscailt 11am-1pm, Luan go hAoine).
- Foirm fiosrúcháin ar an láithreán gréasáin
- Ríomhphost: info@charitiesregulator.ie
- Láithreán gréasáin: charitiesregulator.ie

Financial Support Services Unit
Guthán: 01 910 4020
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15 Deireadh Fómhair 2025