

Response ID ANON-5B5W-8V8P-S

Submitted to Charities (Amendment) Bill - Call for Evidence
Submitted on 2026-07-10 10:57:01

Consent and introduction

What is your name?

Name:

[REDACTED]

What is your email address?

Email address box:

[REDACTED]

If you are providing a submission on behalf of an organisation, please state its name.

Organisation name box:

Please confirm you have read the Northern Ireland Assembly's Committee privacy notice by clicking the button below.

I have read the privacy notice

Do you consent to your submission being published on the Committee's website and included in the Committee's report?

Yes, publish in full.

General views on the Bill

Do you support the overall purpose of the Charities (Amendment) Bill?

Yes

Please explain your answer, including any areas where you believe the Bill should be amended.:

A worthy updating of the legislation to simply administrative burdens on very small charities, which are generally managed and run by volunteers exclusively.

I believe that an important omission from the bill is the failure to update the audit threshold for small charities. This has not been reviewed for ten years during which inflation has been about 30%. Furthermore, the rest of the UK has doubled, or more than doubled the threshold, which leaves NI charities having to pay substantially higher full audit costs on revenues above £500,000 while GB charities do not incur these burdensome expenses until their revenues exceed £1 million, or £1.5 million in the case of English and Welsh charities from September 2026.

Independent Review and policy intent

Do you consider that the Bill gives appropriate effect to the relevant recommendations of the Independent Review of Charity Regulation in Northern Ireland?

Yes

Add further information to support your answer:

Recommendation 47 supports the simplification of the annual financial reporting burden on small charities (with revenues £25k-£250k). In the spirit of this recommendation, there is a failure to note the continuing burden of the requirement to perform full, and expensive, audits by charities with revenues between £500k and £1 million.

This straightforward administrative change could readily be included within the overall reach of the new bill.

Are there any areas where the Bill goes too far, does not go far enough, or requires further clarification?

A textbox for adding comments:

See above response with respect to the failure to recognise the deleterious impact of inflation nor practice elsewhere in the UK of charity audit requirement for smaller charities with revenues between £500k and £1 million.

Information sharing — Clause 2

Clause 2 would amend the Charity Commission's information-sharing powers. Are the proposed powers necessary, clear and proportionate?

Yes

Please add any additional information to support your answer:

Are any further safeguards, limits or reporting requirements needed?

No

Please add any additional information to support your answer:

Official warnings — Clause 3

Clause 3 would allow the Charity Commission to issue official warnings to charities, charity trustees or trustees for a charity. Do you consider this to be an appropriate and proportionate regulatory tool?

Yes

Please add any additional information to support your answer:

Are the proposed notice, representation, publication, variation and withdrawal arrangements sufficient, including in relation to reputational impact?

Yes

Please add any additional information to support your answer:

Strengthened regulatory powers — Clauses 4 to 6

Clauses 4 to 6 would strengthen the Commission's powers in relation to removal from office, directions that specified action must not be taken, and automatic disqualification. Are these powers clear, necessary and proportionate?

Yes

Please add any additional information to support your answer:

Effective enforcement measures are essential.

Are the safeguards and appeal rights sufficient?

Yes

Please add any additional information to support your answer:

Accounting, audit and reporting requirements — Clauses 7, 8 and 10

Clauses 7, 8 and 10 would allow different accounting and reporting requirements for different classes of charity and would remove the requirement for independent examination of accounts for charities with gross annual income under £20,000. Do you support this approach?

No

Please add any additional information to support your answer:

Spot checks periodically on these charities taken at random should be instituted.

Consideration should be given to easing the audit burden on charities with revenues between £500k and £1 million as is already the case elsewhere in the UK.

What impact would this have on transparency, public confidence, administrative burden and small charities?

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Providing the smallest charities are not completely overlooked then public confidence should be maintained.

As noted elsewhere, reducing the administrative burden on small charities (£500k-£1 million revenues) would also greatly improve the overall objectives of the bill.

Definition of gross income — Clause 9

Clause 9 would allow the Department to make regulations about what counts, or does not count, as charity income for the purpose of "gross income". What should be included or excluded from that definition?

A textbox for adding comments:

OK as is.

Non-Northern Ireland institutions — Clause 11

Clause 11 would repeal section 167 of the Charities Act (Northern Ireland) 2008 in relation to institutions operating for charitable purposes in or from Northern Ireland but established elsewhere. Do you agree with this approach?

Yes

Please add any additional information to support your answer:

What practical, regulatory or public confidence issues should the Committee consider?

A textbox for adding comments:

Delegated powers and Assembly scrutiny

Are the delegated powers in the Bill appropriate, including powers to make regulations on accounts, gross income, annual reports and annual returns?

Yes

Please add any additional information to support your answer:

Should any of these powers be subject to a higher level of Assembly scrutiny?

No

Please add any additional information to support your answer:

Impacts and suggested amendments

What impact would the Bill have on small, rural, community-based or volunteer-led charities, and are there any equality, human rights, data protection or rural needs issues the Committee should consider?

A textbox for adding comments:

The bill should simply life for such charities, but would apply equally to all charities whether rural or urban.

Please identify any specific amendments you would suggest, including the relevant clause where possible.

A textbox for adding comments: