

Response ID ANON-6Q5Y-9Z7T-K

Submitted to Charities (Amendment) Bill - Call for Evidence
Submitted on 2026-09-08 17:07:05

Consent and introduction

What is your name?

Name:
Ulster Society of Chartered Accountants Not for Profit Sub Group

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:
Ulster Society of Chartered Accountants

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 but with my personal information and any content that could be used to identify me redacted.

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.:

Amendments made following Jan 2022 Review that included 93 recommendations but only 18 amendments so not sure what has happened to the other recommendations?

Also now 2026 and new SORP in operation to support better reporting on Charitable activities and manage the administration burden on smaller Charities.

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:

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

A textbox for adding comments:

Is there really a right to reply when it can be ignored by the Commission.

The word "appropriate" is very wide.

Line 6b seems to give no ability to adjudicate on the reply. The Commission should be obliged to explain their basis for the decision where it does not agree with the appeal/right to reply, so there is fairness and transparency.

Information sharing — Clause 2

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

No

Please add any additional information to support your answer:

The powers appear very wide ranging.....for any purpose.....

Are any further safeguards, limits or reporting requirements needed?

Yes

Please add any additional information to support your answer:

There needs to be a clearer definition and maybe a tighter definition of the powers.

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:

It is not clear what constitutes needing to issue an official warning, and whether or not this can be challenged and defended and potentially the decision changed.

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:

As long as charity has right to appeal/defend but Commission cannot go public too early without consideration of the impact, as once the information in the public domain then too late and reputational damage has been done to the Charity.

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:

Are the safeguards and appeal rights sufficient?

Yes

Please add any additional information to support your answer:

Not obvious in the explainer what these are so very unclear as to what the appeals process is.

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?

Yes

Please add any additional information to support your answer:

Administration burden too high for a relatively small charity.

Is it a good thing the the Dept has the right to change the threshold by order only and no public consultation? Believe there should be public consultation before any threshold changes are made.

Communication of any threshold changes vital and if some Charities not registered then may not be notified about any changes that affect them.

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

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

Not clear what Template is for financial reporting on those <£20k turnover, so do these small charities deregister, no annual accounts and no independent assessment. Risks associated with this lack of oversight and our Sub Group still believe that all NI charities should be registered irrespective of income/balance sheet size. Allowing Charities to not register and still operate could lead to possible fraud and mis appropriation of funds as totally dependent on the bona fides of the trustees.

Not having this administration burden allows them to focus more on their public benefit & less on administration, whilst still allowing the opportunity for the CC to inspect as required but it is not clear if this would even happen and any unregistered Charity has little/no real governance or accountability to donors/supporters.

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:

Agree with the Department's powers.

Gross Income should include all receipts by the Charity and Income may have a variety of streams and also may be restricted, unrestricted, designated etc

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:

Many charities operate in NI whilst registered in other parts of the UK so not unusual and not an issue.

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

A textbox for adding comments:

The public perception might be that funds raised in NI by Charities are spent here too, but maybe being part of a larger Charity registered outside NI but operating in NI is advantageous to the NI people if services are provided in NI

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?

Yes

Please add any additional information to support your answer:

Provides an additional independent oversight - useful to have to manage risk

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:

Not sure of the relevance of this question as all the issues of equality human rights, data protection and rural needs apply irrespective of size or location and no Charity should be impacted differently.

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

A textbox for adding comments:

None as not clear