

Response ID ANON-6Q5Y-9Z2H-2

Submitted to Charities (Amendment) Bill - Call for Evidence
Submitted on 2026-07-19 11:34:37

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:

Angel Eyes NI

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.:

The bill is a worthwhile easing of the administrative burden on smaller charities.

This could be enhanced by updating - in line with practice throughout the rest of the UK - the audit threshold for small charities ie increase the threshold that requires moving to full audit from £500k to £1 million, or, indeed, £1.5 million as is coming into force in England & Wales on 30 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:

But apart from the issue of the small charity audit threshold, as noted above.

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 - small charity audit threshold update in line with practice throughout the rest of the UK.

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?

Yes

Please add any additional information to support your answer:

Include spot checks on the smallest charities occasionally to ensure best practice.

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:

Prompt action would also be appropriate eg deadlines.

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?

Yes

Please add any additional information to support your answer:

The new bill is also an excellent opportunity to increase the full audit requirement threshold for small charities in line with practice throughout the rest of the UK ie increase from the current £500k to £1 million or, preferably, follow England & Wales and increase to £1.5 million, which is coming into force on 30 September 2026.

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?:

The audit threshold recommendation above would reinforce the bill's objective to reduce the administrative (and cost!) burden on small charities.

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:

There is no need to include consideration of assets when reviewing small charities' revenues. This issue applies only to very large charities, and there are none registered in NI in this category.

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:

These issues are all related to operations and administration, and so ought not be considered at the Stormont policy level.

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 impact would be beneficial by reducing the administrative burden. As noted above, the bill's objectives would be strengthened by including reform of the small charity audit threshold.

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

A textbox for adding comments:

Increase the small charity full audit threshold from £500k to at least £1 million but preferably £1.5 million as will be England & Wales practice from 30 September 2026.