

# Charities (Amendment) Bill

[AS INTRODUCED]

## LEGISLATIVE COMPETENCE

At Introduction the Minister for Communities had made the following statement under section 9 of the Northern Ireland Act 1998:

*“In my view the Charities (Amendment) Bill would be within the legislative competence of the Northern Ireland Assembly.”*



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# BILL

TO

Amend the Charities Act (Northern Ireland) 2008 in various respects.

**B**E IT ENACTED by being passed by the Northern Ireland Assembly and assented to by His Majesty as follows:

## *Introduction*

### **References to the 2008 Act**

1. The references in this Act to the Charities Act are to the Charities Act (Northern Ireland) 2008.

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### *Powers of the Charity Commission*

### **Disclosure of information**

2.—(1) The Charities Act is amended as follows.

(2) In section 24, after subsection (3) insert—

10 “(3A) In subsection (1), “public body” includes any body discharging functions falling within either or both of these categories—

(a) functions of a public nature,

(b) regulatory functions as to charities or fund-raising.”.

### **Official warnings to be issuable**

3.—(1) The Charities Act is amended as follows.

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(2) After section 32 insert—

### **“Official warnings by the Commission**

32A.—(1) The Commission may issue a warning—

- (a) to a charity trustee or a trustee for a charity who it considers has committed a breach of trust or duty or other misconduct or mismanagement in that capacity, or
- (b) to a charity in connection with which it considers a breach of trust or duty or other misconduct or mismanagement has been committed.
- (2) The Commission—
- (a) may publish a warning it has issued, and
- (b) may issue or publish a warning in any way it considers appropriate.
- (3) Before issuing a warning under this section, the Commission must give notice of its intention to do so to the charity, and each charity trustee or trustee for the charity, except any who cannot be found or who has no known address.
- (4) Any such notice—
- (a) may be given by post, and
- (b) if given by post, may be addressed to the recipient's last known address.
- (5) The notice must specify—
- (a) the power under subsection (1) to give the warning, and the grounds for the warning,
- (b) any action that the Commission considers should be taken, or that the Commission is considering taking, to rectify the misconduct or mismanagement referred to in subsection (1),
- (c) whether and, if so, how the Commission proposes to publish the warning, and
- (d) a period within which representations may be made to the Commission about the content of the proposed warning.
- (6) Where the Commission gives notice under subsection (3) of its intention to issue a warning—
- (a) it must take into account any representations made to it within the period specified in the notice, and
- (b) it may (without further notice) issue the warning either without modifications or with such modifications as it thinks desirable.
- (7) The Commission may vary or withdraw a warning under this section.
- (8) Subsection (2) applies to a variation or withdrawal of a warning as it applies to a warning, except that a withdrawal of a warning must be published within 28 days of the withdrawal if the warning was published as issued or varied.
- (9) Subsections (3) to (6) apply to a variation of a warning as they apply to a warning, except that—
- (a) in subsection (5)(a) references to the warning are to be read as references to the warning as varied, and
- (b) the matter to be specified under subsection (5)(b) is any change as a result of the variation in the action previously proposed by the Commission.”.

(3) In section 33(1)(a), for “any” substitute “a failure to comply with an order or direction of the Commission, a failure to remedy any breach specified in a warning under section 32A, or any other”.

#### **Removal of trustees etc. following inquiry**

5       **4.**—(1) The Charities Act is amended as follows.

(2) In section 33, after subsection (3) insert—

10           “(3A) Where the Commission has given notice under subsection (9) of its intention to make an order under subsection (2) removing a person from an office or employment, the Commission may proceed to make the order even though the person has ceased to hold the office or employment.

(3B) Where an order is made relying on subsection (3A)—

(a) subsection (6) and section 86(1)(d) apply as if the person were removed by the order, but

15       (b) the order does not affect the time when the person ceased to hold the office or employment.”.

(3) In section 31(1)(b), after “officer” insert “, agent”.

#### **Directions for specified action not to be taken**

**5.**—(1) The Charities Act is amended as follows.

(2) After section 36 insert—

20       **“Power to direct specified action not to be taken**

**36A.**—(1) This section applies where, at any time after the Commission has instituted an inquiry under section 22 with respect to any charity, the Commission considers that any action, if taken or continued by a person listed in section 36(2), would constitute misconduct or mismanagement in the administration of the charity.

(2) The Commission may make an order specifying the action and directing the person not to take it or continue it.

(3) While an order under this section is in force, the Commission must review it at intervals of not more than 6 months.”.

30       (3) In section 10(3)—

(a) after “section 36” insert “, 36A”,

(b) after “taken” insert “or not taken”.

(4) In section 38—

(a) in subsection (1), after “36” insert “, 36A”,

35       (b) in the preceding heading, for “order under section 33, 34, 36 or 37, and the Commission’s reasons,” substitute “certain orders”.

(5) In section 165(1), for “36” substitute “36A”.

(6) In section 174(a), after “36,” insert “36A,”.

(7) In Schedule 3, in the Table in paragraph 5, insert at the appropriate place—

5	“Order made by the Commission under section 36A(2) which directs a person not to take the action specified in the order.	The persons are any person who is directed by the order not to take the specified action.	Power to quash the order and (if appropriate) remit the matter to the Commission.”.
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### **Automatic disqualification from being trustee**

6.—(1) The Charities Act is amended as follows.

10 (2) In section 86, in subsection (1)(d), for “from the office of charity trustee or trustee for a charity” substitute “as a charity trustee, trustee for a charity, or officer, agent or employee of a charity”.

### *Accounts and audit*

### **Requirement to prepare accounts**

7.—(1) The Charities Act is amended as follows.

15 (2) In section 64—

(a) in subsection (1), omit “(subject to subsection (3))”,

(b) after subsection (2) insert—

“(2A) Regulations under subsection (1) may—

20 (a) make different provision in relation to different classes of charity (for example, by reference to levels of gross income),

(b) make provision—

(i) to the effect that, in relation to a particular class of charity, the form and content of the statement is to be as prescribed by regulations made by the Commission,

25 (ii) enabling the Commission to dispense with or modify any requirement prescribed by virtue of subsection (1) in the case of a particular charity or a particular class of charities, or in the case of a particular financial year of a charity or of any class of charities,

30 (iii) requiring the Commission to intimate any decision by it as to dispensing with or modifying any such requirement to each charity affected by that decision, including by obliging the Commission to do so within a particular period (for example, by reference to when it has received particular information from the charity in question).”,

35 (c) omit subsection (3),

(d) in subsection (4)—

(i) omit paragraph (b) (and “or” where immediately preceding it),

40 (ii) omit “or (as the case may be) to which any such account and statement relate”,

- (e) in subsection (5), omit “or account and statement”,  
(f) omit subsection (6).
- (3) In section 66(1)(b), omit sub-paragraph (ii).
- (4) In section 68(4)—
- 5 (a) omit “or (as the case may be) a copy of the account and statement so prepared under section 64(3)”,  
(b) omit “or (as the case may be) on that account and statement”.
- (5) In section 69(5), for paragraph (a) substitute—
- 10 “(a) in the case of a charity other than one falling within paragraph (b), a reference to the statement of accounts prepared in pursuance of section 64(1) in respect of the last financial year of the charity in respect of which a statement of accounts has been so prepared;”.
- (6) In Schedule 6, in paragraph 3(6), omit head (b) (and “and” where immediately preceding it).

### 15 **Auditing: disapplication for small charities**

- 8.**—(1) The Charities Act is amended as follows.
- (2) In section 65—
- (a) after subsection (2) insert—
- 20 “(2A) Subsection (3) applies to a financial year of a charity if the charity’s gross income in that year exceeds £20,000 but does not exceed £500,000.”,
- (b) in subsection (3), for “If subsection (2) does not apply to a financial year of a charity” substitute “If this subsection applies to the financial year of a charity”,
- (c) in subsection (10)(a), after “(1),” insert “(2A),”.

### 25 **Gross income: provision about what counts**

- 9.**—(1) The Charities Act is amended as follows.
- (2) In section 180—
- (a) in subsection (1), at the end of the definition of “gross income”, insert “(but see subsection (1A))”,
- 30 (b) after subsection (1) insert—
- “(1A) The Department may by regulations make provision about what counts, or does not count, as income of a charity for the purposes of the definition of “gross income”.”.

## *Reporting*

### 35 **Annual reports and returns**

- 10.**—(1) The Charities Act is amended as follows.
- (2) In section 68—
- (a) after subsection (2) insert—

“(2A) Regulations under subsection (1) may make different provision in relation to different classes of charity (for example, by reference to levels of gross income).”

5 (b) in subsection (4), for “have attached to it” substitute “be accompanied by”,

(c) in subsection (5), for “have attached to it” substitute “be accompanied by”,

(d) in subsection (6), for “attached to” substitute “accompanying”.

10 (3) In Schedule 6, in paragraph 10(4), for “have attached to it” substitute “be accompanied by”.

(4) In section 70, after subsection (2) insert—

“(2A) Regulations under subsection (1) may make different provision in relation to different classes of charity (for example, by reference to levels of gross income).”.

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#### *Non-NI institutions*

#### **Removal of regulatory arrangements**

**11.**—(1) The Charities Act is amended as follows.

(2) Section 167 is repealed.

(3) In section 179—

20 (a) in subsection (2)(a), omit “167.”,

(b) in subsection (4), for “, 158 or 167” substitute “or 158”.

#### *Minor adjustments*

#### **Updating as to department and staff**

**12.**—(1) The Charities Act is amended as follows.

25 (2) In section 16A(1), omit “for Communities”.

(3) In Schedule 1, in paragraph 9A, for sub-paragraph (9) substitute—

“(9) In this paragraph, “member of the Commission’s staff” includes any person working for the Commission under paragraph 4(1)(a) or (b) or 5(1).”.

#### *Final provisions*

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#### **Commencement**

**13.**—(1) Subject to subsection (2), this Act comes into operation on the day after Royal Assent.

(2) Sections 7, 8 and 10 come into operation on such day or days as the Department for Communities may by order appoint.

35 (3) An order under this section may include any transitional, transitory or saving provision that the Department for Communities considers appropriate.

**Short title**

**14.** This Act may be cited as the Charities (Amendment) Act (Northern Ireland) 2026.

# **Charities (Amendment) Bill**

[AS INTRODUCED]

A Bill to amend the Charities Act (Northern Ireland) 2008 in various respects.

Introduced by: Mr Gordon Lyons, Minister for Communities

On: 15 June 2026

Bill Type: Executive Bill

## **ACCOMPANYING DOCUMENTS**

**An Explanatory and Financial Memorandum is printed separately as  
NIA Bill 36/22-27 EFM.**









Northern Ireland  
Assembly

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