

Department for

Communities

***Review of the Charity
Commission for Northern
Ireland in respect of the
discharge of its
responsibilities under the
Charities Act (NI) 2008***

DRAFT REPORT

22 December 2016

Version 2.0

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all made under FOI exemption
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1. EXECUTIVE SUMMARY

- 1.1.1 The charities sector is recognised as a vital element of our local economy and society. People in Northern Ireland value local charities and are generous, with NICVA reporting that 81% of people give to charities compared to the UK wide average of 70%¹. The Charity Commission for Northern Ireland (CCNI) reports that the charity sector in Northern Ireland supports 300,000 volunteers and charities registered to date attract £1billion of combined income².
- 1.1.2 Northern Ireland's charity sector has a different composition to that in England, Wales and Scotland, with more small charities, no very large charities (most of which are UK-wide based in England) and a greater involvement of faith-based charities across all charitable purposes.
- 1.1.3 Public confidence is widely accepted to be the driving force and key performance indicator for charities regulation. Recent research from CCNI shows that 79% of the local population trusts local charities³, although there has been an overall decrease in confidence. The research points to the decrease mainly being as a result of negative stories about charities in the media.
- 1.1.4 The Charity Commission for Northern Ireland (CCNI) has experienced only 3 years of normal operation and as a result, procedures and approach to charity regulation continue to be refined.
- 1.1.5 CCNI is a well run body in terms of operational governance and this has been confirmed by a recent internal audit review of corporate governance processes and documentation. There is evidence that the Commissioners and staff carefully consider decisions within the context of statutory obligations, seeking extensive legal advice both internally and externally to lend weight to decisions.
- 1.1.6 An overreliance on the 'letter of the law' was detected. There is limited evidence that Commissioners carefully consider wider issues of public interest and reputational impact when setting strategic direction. Simply adhering to the Charities Act (Northern Ireland) 2008 (the Act) is not sufficient to justify all actions when a proportionate approach can achieve the same outcomes and benefits, and has the potential to result in more effective use of existing resources.
- 1.1.7 CCNI's workload is increasing as charities which are not yet Registered are becoming more difficult to identify and, once identified encouraged to engage with the Registration process. CCNI's compliance work is also increasing as

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Registered charities begin to submit annual returns and legal work becomes a core facet of the body's CCNI's work.

- 1.1.8 The Review Team took account of growing resource pressures within CCNI and the Department's wider requirement to identify savings and efficiencies in delivering services. The Review considered whether alternative approaches to charity regulation and Departmental oversight might bring benefits in terms of effective use of resources, improved risk management and proportionality of effort.
- 1.1.9 The Review Team were conscious of the importance of supporting and nurturing the charity sector and in particular, smaller organisations. Local charitable organisations span very small groups, for example, older peoples' luncheon clubs with annual income of less than £1,000, to large charities employing staff and managing multi-million pound assets. Overall, the local charity sector is characterised by a large number of small, volunteer run charities. Just over 50% of registered charities report a gross annual income of under £25,000. Of those charities currently registered with CCNI, one third have an income of £10,000 or less, and one quarter have an income of £5,000 or less.
- 1.1.10 The Review took account of recent criticism of CCNI's use of statutory powers to remove trustees. Proportionality in exercising the role of a Regulator was considered, although individual cases, their specific circumstances and individual CCNI decisions, are not revisited in this report.
- 1.1.11 The Review engaged with the regulator in England and Wales and considered the key differences between charity regulation in Northern Ireland and in Great Britain.
- 1.1.12 Given the relative newness of charities regulation in Northern Ireland, resource pressures and the continuing need to improve public confidence, the Review Team considered options for effective approaches to Charity Registration. Supporting the Sector, Proportionate Regulation and Governance and Oversight.

1.2 CHARITY REGISTRATION

- 1.2.1 It is apparent that there are many more charities to be identified and registered. This presents a significant resource burden and yet, the risks associated with small charities are low. There is evidence that small groups are either not constituting or not declaring their existence to avoid Registration. This presents a risk that they are operating without support to achieve basic good governance.

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1.2.2 The Review ~~recommend~~recommends that in the short term, CCNI focus efforts on charities with higher annual income and assets

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1.3 SUPPORTING THE SECTOR

1.3.1 CCNI are unable to provide comprehensive sectoral support and share the burden with sectoral support bodies such as NICVA, the Rural Community Network, Supporting Communities NI, PTA-NI, Volunteer Now and others. This will quickly become unsustainable as annual monitoring and verification work is increasing exponentially.

1.3.2 Supporting the sector to improve good governance is vital if charities are to operate effectively and maximise their important contribution to society.

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1.4 PROPORTIONATE REGULATION

1.4.1 Dealing with mismanagement and misconduct is CCNI's most sensitive and complex area of work. The Review Team found that CCNI's rationale for instituting opening Statutory Inquiries under Section 22 of the Act and making Restraining Orders under Section 33 of the Act was reasoned. However, casework files are often in poor order and demonstrate an incomplete and on occasions inadequate audit trail in recording decisions taken.

1.4.2 CCNI has opened instituted 8 Statutory Inquiries to date and therefore has a limited range of cases to assess the breadth of issues facing the sector. This limits CCNI's ability to make risk based decisions on proportionality and focus on the most serious cases of wrongdoing.

1.4.3 CCNI could do more in the short term to communicate its approach to tackling wrongdoing and publish advice for trustees and the sector on the types of issues where action, such as removal and disqualification of trustees, will be taken.

1.4.4 The powers exercised ~~Decisions to take actions under~~ Section 33 of the Act (including suspension and removal of trustees, appointment of interim

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~~managers and trustees and -interim managers etc~~) should be directly scrutinised and approved by the Commissioners and this could be implemented immediately.

- 1.4.5 Recommendations to ~~institute~~ take Statutory actions under Section 22 of the Act (~~opening statutory inquiries~~) and orders made under Section 33 should also

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This could ~~reduce costs for legal advice and Tribunal Appeals~~ and provides increased assurance about the level and robustness of the scrutiny applied by the Commission in exercising its statutory powers

1.5 GOVERNANCE AND OVERSIGHT

- 1.5.1 The review found that the Department for Communities' (DfC) oversight of CCNI would benefit from developing a mature dialogue on policy and strategic approach.

- 1.5.2 DfC officials should take responsibility for developing policy and advising CCNI on Departmental priorities and best practice in other jurisdictions

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1.6 STATUTORY BASIS FOR CHARITY REGULATION

- 1.6.1 The Review Team considered the strategic approach, operational procedures and oversight arrangements for charity regulation in Northern Ireland, and this Report presents a range of options designed to improve future delivery of charity regulation functions.
- 1.6.2 The Charities Act (Northern Ireland) 2008 provides the statutory basis for charity regulation in Northern Ireland. ~~The Ireland. The~~ Review was undertaken on the basis that the current approach to charity regulation complies with existing legislation.
- 1.6.3 During the course of this Review, the Attorney General for Northern Ireland came to the view that CCNI's approach to decision making is incompatible with existing legislation, specifically that decisions made by staff and not Commissioners may not be invalid. The Attorney General has asserted that CCNI staff are not empowered to make decisions in relation to making Orders, including to ~~suspend or remove~~ suspending or removing trustees.

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1.6.4 The requirements of the Charities Act (NI) 2008 and associated legislation including the Interpretation Act ~~is~~ are now subject to consideration by the courts.

1.6.5 This Report is not intended to, and should not be considered to prejudice in any way a court's consideration or findings in relation to existing legislation.

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1.7 SUMMARY OPTIONS

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Area	Option	Title	Timescale	Priority	Page
Charity Registration	A		No change to current practice	-	16
	B		Immediate	2	16
	C		Change to primary legislation 18 months +	3	16
Supporting the Sector	A		No change to current practice	-	19
	B		Immediate	2	19
	C		Medium term 1 – 2 years	3	20
	D		Medium term 1 – 2 years	3	20
Proportionate Regulation	A		No change to current practice	-	32
	B		Immediate	2	32
	C		Medium term 1 – 5 years	3	32
	D		Immediate – Urgent		32
	E		Immediate - Urgent		33
	F		Immediate - Urgent		33
	G		Change to primary legislation 18 months +	3	33
Governance and Oversight	A		Immediate	2	36
	B		Medium term 1 – 2 years	3	36
	C		Medium term 1 – 2 years	3	36

2. INTRODUCTION

2.1.1 The Minister for Communities asked officials to provide assurance regarding the strategic approach of the Charity Commission for Northern Ireland (CCNI) in regulating local charities.

2.1.2 This assurance has been sought through a Strategic Review of CCNI carried out by a senior civil servant, and the findings are presented in this Report.

2.2 TERMS OF REFERENCE

2.2.1 The Review was commissioned to:

- examine the strategic approach of CCNI to assess if statutory functions to regulate charities are being delivered in the most effective manner;
- determine whether relationships between the Department for Communities (DfC), CCNI and the Executive are the most appropriate for ensuring public trust and confidence in charity regulation in NI; and
- consider whether CCNI remains the most effective vehicle for delivering the functions stipulated within the Act or whether they could be delivered differently and more effectively.

2.3 CONDUCT OF THE REVIEW

2.3.1 The Review was carried out over 8 weeks in August and September 2016 by Arthur Scott, Director of Voluntary and Community Division within the Department for Communities, assisted by Joanna McConway. The project's Senior Responsible Owner is Ian Maye, Deputy Secretary in the Department for Communities (DfC).

2.3.2 The Team was assisted by an expert adviser [REDACTED] S40 who provided advice on charity regulation and law and best practice.

2.3.3 The Team reviewed a wide range of papers including the Charities Act (NI) 2008; corporate planning and risk papers; guidance and procedural documentation; CCNI case files; sectoral research; and evidence in relation to other jurisdictions.

2.3.4 A range of stakeholders were interviewed, including Commissioners and senior staff of CCNI; Helper Organisations (see paragraph 3.4); Probity AACNI; the Charity Commission for England and Wales, Cabinet Office policy makers for charity regulation; HM Revenue and Customs; and the Attorney General for Northern Ireland.

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3. BACKGROUND

3.1.1 Background on the current charities regulation framework in Northern Ireland is set out below.

3.2 CHARITIES ACT (Northern Ireland) 2008

3.2.1 In 2004, a Charities Advisory Panel was established to review the administrative system and legislation of charities in Northern Ireland. At that time, the Department for Social Development had responsibility for policy and most of the legislation relating to charities.

3.2.2 The Panel reported that the Northern Ireland Office ("NIO"), Inland Revenue and Police Service of Northern Ireland ("PSNI") were concerned about the light regulatory framework in Northern Ireland as compared to England, Wales and Scotland, and that there was a growing desire for regulation and transparency to improve public confidence in the face of media coverage of serious concerns and abuses by charities elsewhere.

3.2.3 The Panel recommended the introduction of a more comprehensive regulatory framework for charities and this led to the enactment of the Charities Act (NI) 2008 ("The Act").

3.2.4 The regulatory framework in Northern Ireland aims to:

- provide the structure and process through which charities can demonstrate their contribution to society;
- provide the public with assurance about donations; and
- allow Government to assist in the better governance of the charity sector.

3.2.5 The framework is designed to support charitable organisations to grow, improve their governance and maximise their contribution. Charities are in turn required to clearly report their contribution through transparent accountability to increase public confidence.

3.2.6 The Act also set out a means of tackling deliberate wrongdoing and dealing with misconduct and/or mismanagement.

3.3 CHARITY COMMISSION FOR NORTHERN IRELAND

3.3.1 CCNI was established in June 2009 as a non departmental public body under the Act, to provide a system of registration and regulation of charities operating in Northern Ireland. Its main objectives are to provide:

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- an integrated system of registration and regulation; and
- supervision and support of registered charities.

3.3.2 CCNI's objectives are set out in the Act:

- Public confidence - to increase public trust and confidence in charities.
- Public benefit - of the operation of the public benefit requirement to promote awareness and understanding;
- Compliance - to promote compliance by charity trustees with their legal obligations in exercising control and management of the administration of their charities;
- Charitable resources - to promote the effective use of charitable resources;
- Accountability - to enhance the accountability of charities to donors, beneficiaries and the general public.

3.3.3 CCNI comprises seven Commissioners, including one legal Commissioner. It employs 25 core staff, including the CEO and 3 heads of service. CCNI also has 4 secondees and makes use of temporary staff as required.

3.3.4 CCNI's budget is allocated by DfC to meet staff and running costs:

Year	Total budget (£,000)
2009/2010	500
2010/2011	831
2011/2012	1,000
2012/2013	1,155
2013/2014	1,587
2014/2015	1,861
2015/2016	1,750
2016/2017	1,700

3.3.5 Changes were required to correct errors in the legislation after CCNI's set up. This accompanied with the lead time required to recruit staff, develop procedures and embed a consistent organisation culture, means that CCNI has experienced only around 3 years of 'normal' operation. Registration of charities began on 16 December 2013.

3.3.6 As a result, the body CCNI is still refining operational processes, testing the legislation through the courts and building a consistent approach, track record and external reputation.

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3.3.7 CCNI's work can be broadly described as falling within the following categories –

- **Registration.**
 - All charities in Northern Ireland are required to Register with CCNI. This involves adding charitable organisations to a list of Registered Charities and ensuring they have in place appropriate charitable objects and basic governance documentation.
- **Annual Returns.**
 - Once Registered, all charities are required to submit an annual return for Monitoring and Compliance. The annual return is prescribed by the Act and requires charities to submit an online annual monitoring return; annual accounts; a trustees' annual report; and an independent examiner or audit report. This information is published on CCNI's website.
- **Sectoral Support.**
 - Providing advice and guidance on charity regulation both via website publications and directly through responding to enquires and running roadshows, and assisting the sector to improve, maximise its contribution to society and embed good governance.
- **Monitoring and Compliance.**
 - Checking annual returns; dealing with issues such as changes to charitable purpose, organisational rules, cy-pres schemes and sale of charity land etc; and dealing with concerns about charities and use of Statutory Regulatory Powers – investigating deliberate wrongdoing and removing Trustees where wrongdoing has been found.

3.4 HELPER ORGANISATIONS

3.4.1 CCNI has developed a network of 29 Helper Organisations. They include the Northern Ireland Council for Voluntary Action (NICVA); PTA-NI; Rural Community Network; Supporting Communities NI; Volunteer Now and others.

3.4.2 These sectoral development agencies work directly with the charities sector on a broad range of issues including governance, performance, charities regulation, mediation and training. Many Helper Organisations are membership organisations and serve a particular group or geographic area, although all generally offer help whenever it is sought.

3.5 CHARITY TRIBUNAL FOR NORTHERN IRELAND

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3.5.1 ~~CCNI decisions can be appealed through~~ The Charity Tribunal for Northern Ireland which was established under the Act to hear and determine appeals and applications in relation to CCNI's decisions orders and directions and any matters referred brought to it by the CCNI or the Attorney General.

3.5.2 CCNI and the Attorney General are treated as parties to all proceedings before the Tribunal. Any party to proceedings before the Tribunal may appeal to the Court against a decision of the Tribunal.

3.6 ATTORNEY GENERAL

3.6.1 Where a matter is before (or on appeal from) the Charities Tribunal, the Attorney General has power to intervene so as to represent the wider public interest in the public good performed by the charity concerned.

3.6.2 The Attorney also has a role in consenting to references to the Charities Tribunal where the Charities Commission needs a question settled; in giving directions to the Charities Commission on its discretion to authorise ex gratia payments by charities; and in presenting petitions for the winding-up of charities. In addition there are requirements that the Attorney be consulted on various matters.

3.7 OTHER JURISDICTIONS

3.7.1 The regulatory framework for charities in Northern Ireland largely mirrors that in England and Wales; Scotland and the Republic of Ireland.

3.7.2 The Charity Commission for England and Wales has an annual budget of £21million and 300 staff and is responsible for 168,000 charities and 850,000 trustees. This broadly represents an annual spend of £125 per charity in England and Wales and annual spend of £102 per charity in Northern Ireland (assuming c18,500 charities in Northern Ireland) in 2016/2017.

3.7.3 The key differences between charities legislation in Northern Ireland and elsewhere concern:

- Organisations required to Register with the Regulator.
 - In England, charities with an income under £5,000 and 'exempt and excepted' charities are not required to Register. Excepted charities do not have to Register or submit annual returns, but are regulated. These include certain churches, charities that provide premises for some types of schools and charitable service funds of the armed forces. Exempted charities are accountable to other bodies or authorities and include educational institutions. These charities are not regulated by the Charity Commission.

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- Designated Religious Charities.
 - There is no provision for Designated Religious Charity Status in England and Wales, Scotland or the Republic of Ireland. In Scotland, religious charities are exempt from certain provisions of the Act in relation to constitutional changes, suspension of trustees and direction on charitable activities.
- Accounting and reporting thresholds and audit requirements.
 - All Registered charities with an income of up to £250,000 per annum in Northern Ireland, England and Wales, and Scotland are required to provide Receipts and Payments Accounts which have been independently examined. Although it should be noted that there are many more small charities in Northern Ireland.
- Charities Registered in one jurisdiction and operating in another.
 - Charities operating in Northern Ireland, must Register with the Charity Commission for Northern Ireland, even if they are based in a different jurisdiction. While this is not a legal requirement in GB, England and Wales, and Scotland operate Memoranda of Understanding to deal with dual regulation.
- Approach to regulatory practice.
 - Registered charities are monitored in all jurisdictions. In England and Wales, the Commission have a clear policy and risk framework for considering proactive and reactive Regulatory work. Monitoring is proportionate and targeted, with 3 identified areas of focus – Fraud, Anti-Terrorism, and Child Protection. Scotland's Regulator monitors annual returns and publicises charities that fail to meet requirements.

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4. CHARITY REGISTRATION

- 4.1.1 CCNI began the process of Rregistering charities on 16 December 2013.
- 4.1.2 Registration requires charities to have appropriate charitable objectives and have in place a suite of basic governance documents. Registered charities receive a Registration number and their organisation's name is published on the CCNI website.
- 4.1.3 To date, 5,047 charities have been registered. CCNI estimate that up to a further 11,490 organisations exist which are required to Register as charities under the Charities Act (NI) 2008 (the Act).
- 4.1.4 A total of 27 organisations have had their application for Registration refused. The Charities Tribunal have heard 5 appeals against refusals – none of these appeals was upheld by the Tribunal.
- 4.1.5 CCNI ~~continue~~continues to work through remaining organisations on HM Revenue and MCustoms ("HMRC")'s Deemed List of charities which records organisations with tax eligible charitable status. There are around 3,700 organisations on the Deemed lList which have not yet been Registered. Some of these may be processed as Group Registrations where organisations form part of a wider collective, for example with member organisations who share the same charitable objectives.
- 4.1.6 CCNI have also received 3,391 expressions of intent to date from organisations that are not on the HRMC llist but wish to be registered as charities and expect to continue to receive around 840 new Expressions of Intent annually.

4.2 REGISTRATION

- 4.2.1 Registration aims to provide a basic level of public confidence by confirming organisations are charities and identifying those who are not charitable or no longer exist. It acts as a gateway to monitoring and regulation by providing organisations with an incentive to clarify their charitable objects and improve governance procedures and documentation.
- 4.2.2 The Registration process does not test whether a charity is appropriately managed or effective in its aims and therefore provides only limited assurance in relation to an organisation's good governance, financial propriety and charitable performance.

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- 4.2.3 Estimates for the cost, staff resource and length of time required to Register all remaining organisations vary, however CCNI's draft Capacity Review suggests the process could take up to 20 years to complete with current resources.
- 4.2.4 Helper Organisations report that they and the charity sector are broadly supportive of charity registration and the Review Team found no evidence to suggest that larger organisations should not be subject to Registration. It is a valuable tool in mapping the sector, improving governance and increasing public confidence.
- 4.2.5 ~~Helper Groups~~ Helper Organisations report some small charities are resistant to Registration and some groups may fail to constitute to avoid the need to Register with CCNI.
- 4.2.6 Many ~~Helper Groups~~ Helper Organisations were supportive of a minimum threshold, under which small organisations would not be required to Register. Feedback suggests the resource required to process small organisations through Registration would be better employed in helping them with general good governance rather than focusing on charitable objects and the requirements of charity regulation.
- 4.2.7 The Scottish model automatically registers charities and manages issues which arise through the compliance process. Automatically Registering remaining charities would not reduce CCNI's workload as the checks and assistance required at Registration would have to be provided at the Monitoring and Compliance stage.
- 4.2.8 In England and Wales, charities are offered little assistance for Registration, with the onus on the charity to prove its Registration credentials. Removing support for organisations to Register, even larger organisations, would not be beneficial in Northern Ireland given the relative newness of the legislation and importance of Registering larger organisations to improve public confidence.

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4.3 CONCLUSION

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4.4 OPTIONS

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4.5 RECOMMENDATION

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5. SUPPORTING THE SECTOR

- 5.1.1 CCNI provides support to the charity sector, primarily by providing information to charities about how to meet their legal obligations set out in the Act, CCNI's role, assistance for organisations to ~~Register~~register as charities, hosting roadshows and publishing guidance documents on their website.
- 5.1.2 Sectoral support is also provided through a network of 29 designated 'Helper Organisations' (see paragraph 3.4) who receive regular updates from CCNI and work directly with charities to assist them with the statutory requirements of the Act.
- 5.1.3 CCNI and Helper Organisations expend a significant amount of time and resource on assisting charities. CCNI received 19,000 direct enquiries in the last 12 months. From January to August 2016, 88% of Registration applications received by CCNI required further work.

5.2. SECTORAL SUPPORT

- 5.2.1 The importance of support for the charity sector, and in particular smaller organisations, to improve governance was a key theme amongst those engaged as part of this Review. Feedback from CCNI and Helper ~~Groups~~Helper Organisations suggests that many community and voluntary groups lack capacity and require significant support to achieve a basic level of good governance.
- 5.2.2 ~~Helper Groups~~Helper Organisations distinguished between general support offered to community and voluntary organisations and specific support required for charities. Although there is some overlap of these services, ~~Helper Groups~~Helper Organisations expressed that smaller organisations benefit more from, and are more willing to engage voluntarily, to improve general governance. Many small organisations are unclear or fearful about charity Registration and Regulation and so ~~decide not to constitute themselves~~ because of the burden of requirements for ~~Registered~~registered charities.
- 5.2.3 Some ~~Helper Groups~~Helper Organisations provide a wider support service which includes, or focuses entirely on good governance for small organisations. Governance support includes assisting small groups to set themselves up, develop a constitution, plan and hold meetings, manage finances and so on. Some groups also provide ongoing support including chairing AGMs, undertaking audit/ verification and offering mediation services and ongoing training.

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5.2.4 The Department is currently consulting on proposals for the provision of strategic support to the voluntary and community sector in Northern Ireland from 2017 to 2021. This is part of the review of the Regional Infrastructure Support Programme (RISP).

5.2.5 The consultation seeks views on how the voluntary and community sector can become more effective, sustainable, adaptive to change and inclusive. The consultation reflects the sector's desire for support to achieve these outcomes and suggests provision of support to develop governance, capacity, skills, leadership and financial capability.

5.2.6 It is likely the sector will respond positively to the proposal to create a structured support framework and the consultation is expected to provide useful information on how best to meet this demand.

5.3 VERIFICATION AND MONITORING

5.3.1 Charities increasingly require assistance with Annual Monitoring Returns. To date, 35 returns have been made, with around 1,000 due in October 2016. In 2017/2018 CCNI expect 3,500 returns; in 2018/2019 they expect 5,200; and in 2019/2020 they expect 7,600.

5.3.2 Helper Organisations noted that they may struggle with the imminent increase in demand for assistance with annual returns for monitoring and compliance unless they are provided with additional funding.

5.3.3 Registered charities are required to have their annual returns verified by an independent examiner or auditor. NICVA are providing training for independent verification of charity returns – this is likely to be largely offered by Helper Organisations to small charities whose annual accounts are not verified by a professional internal or external auditor. However, the burden of assisting with Registration is already high and Helper Organisations are unlikely to be able to provide a full verification service.

5.3.4 CCNI check if annual returns have been made on time and are in conjunction with the Charity Commission for England Wales (CCEW) developing software to perform basic checks. However, checking of documentation is limited and CCNI estimate that only 42% of annual returns will be subject to basic checks annually and only 6% of high risk returns will be fully scrutinised. This opens the possibility that a return with obvious issues will be published on CCNI's website but that any problems with that organisation will not be identified or rectified.

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5.4 CONCLUSION

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5.5 OPTIONS

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5.6 RECOMMENDATION

- 5.6.1 [REDACTED]

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6. PROPORTIONATE REGULATION

- 6.1.1 CCNI's responsibilities under the Charities Act (NI) 2008 ("the Act") include protection of charitable assets, investigation into alleged wrongdoing, and potential removal of trustees. It should be noted that there is no evidence of widespread fraud or deliberate bad practice in the charities sector in Northern Ireland.
- 6.1.2 CCNI's statutory powers to investigate and take action in cases of wrongdoing must be proportionate and should be carried out with the underlying objective of improving the charity.

The third general duty of CCNI under sSection 9--(2)3 of the Act states -- " In performing its functions the Commission must have regard to the need to use its resources in the most efficient, effective and economic way."

The fourth general duty of CCNI under sSection 9--(2)4 of the Act states -- "In performing its functions the Commission must, so far as relevant, have regard to the principles of best regulatory practice (including the principles under which regulatory activities should be proportionate, accountable, consistent, transparent and targeted only at cases in which action is needed)."

Charities Act (Northern Ireland) 2008
<http://www.legislation.gov.uk/nia/2008/12/contents>

- 6.1.3 Dealing with misconduct and mismanagement is CCNI's most sensitive and complex area of work. CCNI have ~~instituted~~ undertaken a number of statutory inquiries leading to actions including suspension and removal of trustees. This has generated high profile media interest and resulted in a number of appeals to the Charity Tribunal and Courts. CCNI's actions have been criticised by those affected. Given the legislation's relative newness, CCNI continue to refine their approach and procedures and points of law continue to be tested and clarified.
- 6.1.4 The Review Team considered whether CCNI have in place and adhere to appropriate procedures and apply a proportionate approach, taking account of available resources, risks to the sector and public confidence.

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6.2 ENGLAND, WALES AND SCOTLAND

6.2.1 The Review Team considered whether there exist differences of approach to dealing with wrongdoing across other jurisdictions, particularly England and Wales, and whether there are any lessons to be learnt.

6.2.2 While it is difficult to make direct comparisons because of the different jurisdictions, sectoral make ups, the Review Team noted that regulation in England and Wales is striving to be very robust, yet focused with a clearly understood approach to proportionality.

6.2.3 The Charity Commission for England Wales ("CCEW") was established in 1853 and is responsible for many more charities, and a significant number of large charities compared to Northern Ireland. CCEW's approach reflects a strong understanding of the charitable sector in England and Wales after many years of regulation which has yielded detailed sectoral intelligence information.

6.2.4 In England and Wales, charity regulation is viewed as an essential tool which is expected to seek out and proactively remove deliberate bad practice. A National Audit Office Report – "Report: The regulatory effectiveness of the Charity Commission" published in December 2013 concluded that the CCEW commission was not doing enough to identify and tackle abuse of charitable status. CCEW subsequently refocused efforts to ensure that their approach is strategic and robust. They continue to ensure proportionality by clearly defining areas of focus and have identified 3 strategic risks facing charities:

- fraud, financial crime and financial abuse
- safeguarding issues
- abuse of charities for terrorist related purposes

6.2.5 CCEW's monitoring of charities aims to be proportionate and targeted to where intervention is most needed to stem abuse in the sector. Charities are identified for proactive monitoring on the basis of various risk factors, for example those operating in high risk areas, undertaking high risk activities or those which have previously reported regulatory issues or made commitments at Registration stage.

6.2.6 CCEW differentiates between Trustees who have been careless or reckless, and deliberate or willful wrongdoing or abuse that cannot be stopped. Removal of Trustees only occurs in exceptional circumstances where deliberate or willful wrongdoing is found.

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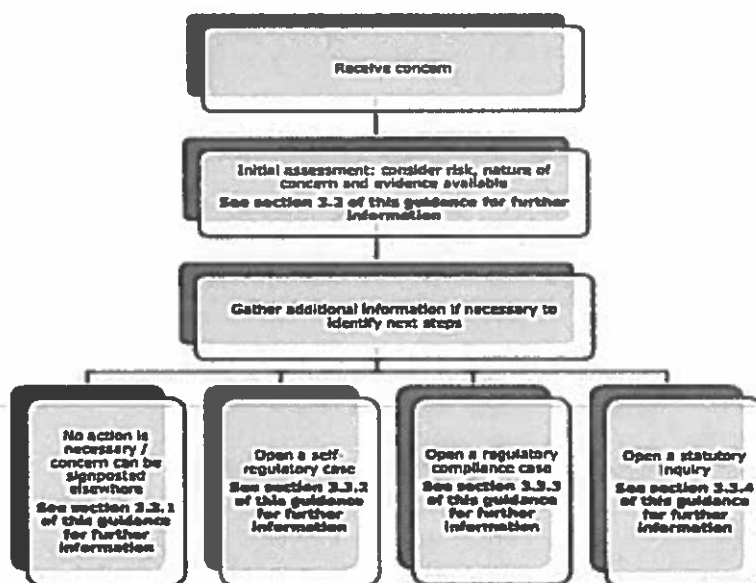
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- 6.2.7 CCEW's staff undertake the majority of decisions in relation to statutory actions, referring only to the body's Commissioners on complex or controversial cases.
- 6.2.8 In Scotland, the Office of the Scottish regulator (OSCR) focuses on monitoring. Their monitoring programme is based upon the submission of an annual return, supplementary monitoring return and annual accounts.
- 6.2.9 All accounts are reviewed to identify any issues. Deficiencies are highlighted to the charity, for either compliance in the next year or rectification in the case of inconsistent / ambiguous primary statements.
- 6.2.10 If charities fail to submit the required documents on time, OSCR consider them to be in default of their Registration and the charity will be placed on the defaulting charities list. If a charity fails to provide them with the required forms within 12 months of the submission deadline, they may consider removing their name from the Register.
- 6.2.11 In Northern Ireland, CCNI employ both a proactive and reactive approach. They wish to develop a 'culture of compliance' by providing governance and best practice guidance, and tackling any wrongdoing by identifying problems with annual returns and dealing with all concerns raised in accordance with the Act.
- 6.2.12 CCNI have not yet built an extensive body of casework to provide a comprehensive understanding of the extent and relative seriousness of wrongdoing across the charity sector and have limited sectoral intelligence information to allow targeted proactive investigation. This will be developed as annual monitoring returns are received and the body builds experience of Regulation.
- 6.3 CONCERNS RAISED ABOUT CHARITIES**
- 6.3.1 To date, CCNI has investigated 550 concerns and receives around 100 concerns per annum. The largest proportion of these concerns is received from the public (65%) and generated internally (18%). Others, such as the NIAO, councils and MLAs and also bring concerns to the attention of CCNI.
- 6.3.2 Most concerns do not progress to Statutory Inquiry stage or involve statutory actions such as removal of trustees. CCNI report that financial control and transparency; fundraising; and good governance of membership and meetings are the key themes associated with concerns to date.

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- 6.3.3 If another statutory agency is involved in an investigation of a charity, for example, the PSNI, CCNI allow that investigation to take precedence. CCNI's primary focus is on protecting charitable assets.



CCNI Dealing with concerns about charities, December 2015

6.4 OPENING/INSTITUTING STATUTORY INQUIRIES

- 6.4.1 If a charity fails to cooperate with CCNI to address concerns raised and to take remedial or protective action, CCNI can institute a Statutory Inquiry under Section 22 of the Charities Act. Section 22 allows CCNI to direct individuals to provide accounts, documents and provide evidence under oath.

22—(1) The Commission may institute inquiries with regard to charities or a particular charity or class of charities, either generally or for particular purposes.

Charities Act (Northern Ireland) 2008
<http://www.legislation.gov.uk/nia/2008/12/contents>

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6.4.2 CCNI ~~apply~~applies a Risk Assessment when deciding if a charity should become subject to a Section 22 Inquiry. The Risk Assessment considers available evidence of wrongdoing, risk factors to the charity's assets and mitigating factors such as the level of assets at risk.

6.4.3 To initiate a Section 22 Inquiry, CCNI convene a special ~~Sub-Committee~~ of the of the Commission, called a Section 22 Committee. It must include 3 Commissioners and is designed to consider and challenge the evidence presented by CCNI's Head of Compliance before approving or rejecting a Section 22 Inquiry.

6.4.4 CCNI have~~has~~ ~~instituted~~proposed a total of 9 Statutory Inquiries since their inception, with 8 accepted and 1 rejected:

- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

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6.4.5 The Review Team reviewed Risk Assessments and case files for Section 22 Inquiries. In a number of cases, charities failed to cooperate with CCNI requests for information, despite repeated and prolonged attempts to contact the charity in writing and through offers of meetings. Charities who failed to cooperate were made aware of the risk of becoming subject to a Section 22 Inquiry.

6.4.6 The Review Team found that the rationale for opening~~instituting~~ statutory Inquiries was reasoned.

6.4.7 The following issues in relation to written recording of decisions to open a Statutory Inquiry gave the Review Team cause for concern:

- The quality of papers provided to Section 22 Committees was acknowledged by CCNI Commissioners to be generally poor and in need of improvement;
- Section 22 file Executive Summaries are often poorly set out and do not reflect a carefully prepared summary of the evidence presented in the Section 22 file;
- Section 22 files often include duplicate and poorly ordered information;
- Insufficient evidence was found of challenge and recording of the reasoning underpinning decisions to undertake a Section 22 Statutory

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Inquiry. Commissioners simply signed agreement to proceed with no additional narrative to explain their decision or provide evidence of the robust challenges made as described by Commissioners to the Review Team.

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6.5 UNDERTAKING STATUTORY INVESTIGATIONS

6.5.1 After a Statutory Inquiry is opened, CCNI investigate and gather evidence of misconduct or mismanagement and seek to protect the charity's assets.

6.5.2 Definitions of mismanagement and misconduct are not set out in detail; however, CCNI guidance states that:

- Misconduct
 - o Includes any act (or failure to act) in the administration of the charity which the person committing it knew (or ought to have known) was criminal, unlawful or improper.
- Mismanagement
 - o Includes any act (or failure to act) in the administration of a charity that may result in significant charitable resources being misused, the charity's reputation being undermined, or the charity's beneficiaries being put at risk.

6.5.3 The Review Team found that CCNI have not yet identified or set out strategic priorities when using statutory powers to address misconduct and mismanagement. This is due to the relative newness of the regulatory framework in Northern Ireland.

6.5.4 In parallel to investigating the charity and gathering any evidence of wrongdoing, CCNI aim improve the charity and secure its future by helping to rectify issues and improve governance. CCNI note that they have insufficient resources to offer a comprehensive support service to charities in crisis as a result of wrongdoing.

6.6 USING POWERS UNDER SECTION 33 OF THE ACT

6.6.1 When evidence of misconduct or mismanagement havehas been found within a charity, CCNI has powers under Section 33 of the Act to take action.

33 – (1) Where, at any time after it has instituted an inquiry under section 22 with respect to any charity, the Commission is satisfied—

(a) That there is or has been any misconduct or mismanagement in the administration of the charity; or

(b) that it is necessary or desirable to act for the purpose of protecting the property of the charity or securing a proper application for the purposes of the charity of that property or of property coming to the charity,

the Commission may of its own motion do one or more of the following things—

Charities Act (Northern Ireland) 2008
<http://www.legislation.gov.uk/nia/2008/12/contents>

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6.6.2 Under Section 33 (1) CCNI may, by Order:

- Suspend trustees;
- Appoint additional charity trustees;
- Vest property;
- Order any person holding property on behalf of the charity not to part with it;
- Order debtors not to make payments to the charity;
- Restrict transactions and payments; and
- Appoint an interim manager to act as receiver and manager of the charity.

6.6.3 CCNI have~~has~~ made a total of 96 Orders under Section 33 (1) of the Act.

6.6.4 Under Section 33 (2) of the Act, CCNI has powers to remove trustees. Removal as a trustee also carries the penalty of being added to a register of persons disqualified from serving as a charity trustee (section 86(1)(d)(i) and section 86(7)(a) of the Act)

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33 – (2) Where, at any time after it has instituted an inquiry under section 22 with respect to any charity, the Commission is satisfied—

- (a) That there is or has been any misconduct or mismanagement in the administration of the charity; and**
- (b) that it is necessary or desirable to act for the purpose of protecting the property of the charity or securing a proper application for the purposes of the charity of that property or of property coming to the charity,**

The Commission may of its own motion do either or both of the following things—

- (i) by order remove any trustee, charity trustee, officer, agent or employee of the charity who has been responsible for or privy to the misconduct or mismanagement or whose conduct has contributed to it or facilitated it;**
- (ii) By order establish a scheme for the administration of the charity.**

Charities Act (Northern Ireland) 2008
<http://www.legislation.gov.uk/nia/2008/12/contents>

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6.6.5 As a result of CCNI's 8 Statutory Inquiries, CCNI issued a total of 11 Notices of ~~its~~ Intention to Remove a Trustee which provides one month's notice in advance of formal removal:

- In 5 of these cases, the individuals were removed by the charity before a Tribunal hearing to consider their appeals. CCNI therefore opted to withdraw their intention to defend the appeals.
- In 3 cases, the individuals resigned before they were formally removed.
- CCNI formally removed 3 trustees who appear on the CCNI Register of Removed Trustees. These individuals are disqualified from acting as trustees of any charity.

6.6.6 The Review found that CCNI decisions leading to Orders ~~made~~ created under ~~§~~Section 33 of the Act have been borne out by the Charity Tribunal.

6.6.7 A total of 38 Tribunal cases have been brought to the Tribunal to date.

- 27 in respect of Statutory Inquiries related to

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- 5 in respect of registration decisions;
- 2 Waiver appeals (~~§~~ s86); and
- 2 Charity consent appeals (~~ss~~ s86).

6.6.8 A total of 4 appeals have been brought to the Court of Appeal/ High Court.

6.6.9 The rationale to suspend or remove a trustee is set out in an internal 'Proposal' document and 'Statement of the Commission's Reasons in Accordance with Section 38 of the Charities Act (NI) 2008' which are issued to Trustees. The Review Team considered a number of Proposals and Statements and found that evidence of mismanagement and misconduct was adequately set out.

6.6.10 CCNI's Head of Compliance and Enquiries is responsible for considering whether to ~~make~~ create Orders to underpin actions under Section 33 of the Act. Legal advice is routinely sought, including senior counsel advice for complex cases. An internal 'Step Out Group' is held to critique the evidence underpinning the decision. The Step Out Group routinely involves the CEO and another member of staff who ~~have~~s not been involved in the investigation. The Step Out Group is not a decision making group and

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provides only advice to the Head of Compliance. The Internal Step Out Group does not record minutes of its discussions.

- 6.6.11 CCNI Commissioners are not involved in, and do not actively approve decisions to take action under Section 33 of the Act, including Removal of Trustees.

- 6.6.12 Despite CCNI decisions having been borne out by the Tribunal to date, the Review Team found this to be an insufficient level of scrutiny to demonstrate good governance and challenge of a decision to disqualify an individual not only from serving as a Trustee on the charity where wrongdoing has been found, but also barring that individual from ever again serving as a charity trustee on any charity.

6.7 DELIVERING WITHIN AVAILABLE RESOURCES

- 6.7.1 CCNI have asked DfC for additional resources and presented a draft Capacity Review setting out 6 options across 2017 to 2020 and recommending an increase in annual budget to £2.312million.

- 6.7.2 The Review Team found that the CCNI Commissioners have dedicated a considerable amount of their individual time to CCNI work in excess of that expected. The CCNI Executive staff also work hard in an often challenging environment.

- 6.7.3 CCNI has used Task and Finish Groups to agree processes and delegations. The volume and content of papers prepared for Commissioners' meetings has been adapted and continues to be refined. This has helped define the Commissioners and Executive's distinctive roles and build trust where it was previously lacking.

- 6.7.4 While some tensions are evident between the Commissioners and staff, these were not found to be corrosive and indeed as the body matures, it is likely that the current tendency for micromanagement should reduce and early tensions will evolve into a well developed and constructive challenge role.




- 6.7.5 The Review Team found that CCNI operates overall as an effective body, but that the current approach to Regulation is causing unsustainable pressure on current resources.

- 6.7.6 CCNI reports that it is not yet in a position to define specific areas of focus because of a lack of detailed sectoral intelligence to allowing effective targeting for Regulation activity. This destabilises the argument that additional resources should be applied at this time. Until there is a better understanding of risk, additional resources cannot be justified.

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6.8 CONCLUSION

- 6.8.1 CCNI have~~has~~ been subject to scrutiny and criticism in relation to Statutory Inquiries and their outcomes. When charities fail to cooperate with CCNI's requests for documentation and explanation, and when individuals are found to have abused their position or carried out fraud, CCNI has no option but to use statutory powers.
- 6.8.2 CCNI's investigations to date suggest that the local charity sector is not subject to widespread and serious misconduct and mismanagement. As sectoral intelligence increases, 
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- 6.8.3 CCNI should always strive to find effective and efficient ways of exercising its Rregulatory powers, including those relating to mismanagement and misconduct.
- 6.8.4 The Review Team conclude~~concludes~~ that the Commission needs to do more to strategically plan its Rregulatory approach. In the absence of sectoral intelligence to the contrary, CCNI should not assume the charity sector presents a high risk of serious and widespread wrongdoing.
- 6.8.5 CCNI should wherever possible take assurance from other Regulators and seek to allow sectoral support organisations deal with minor issues including disputes and minor cases of mismanagement. 
- 6.8.6 CCNI has a responsibility as a Regulator to clearly articulate its role. It is not for the public to try to guess or interpret the Charities Act~~Act~~; it is for CCNI to clearly communicate its activities and rationale. A more transparent approach by CCNI to proportionate Rregulation would improve the public and trustees' understanding of CCNI's role and the consequences of wrongdoing.
- 6.8.7 CCNI decisions to suspend/ remove trustees and appoint interim managers carry significant implications for trustees and charities and should be subject to appropriate levels of scrutiny and formal approval by the Commissioners.
- 6.8.8 CCNI should consider additional in-house legal support to reduce the cost of external legal counsel and provide additional legal advice as Monitoring and Compliance increases. CCNI have in place a Legal Commissioner and 3 in-house solicitors. CCNI have access to external counsel ~~council~~ and have established a Legal Sub Committee. None of the senior staff are legally trained. Trainee lawyers could be brought in on work experience. This would

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increase understanding of CCNI's role across the legal sector and provides a cost effective means of increasing in-house legal advice.

- 6.8.9 CCNI is required to give Trustees one month's notice of an Intention to Remove them as a Trustee. Trustees can resign before they are formally removed.

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6.9 OPTIONS

a)

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b)

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c) [REDACTED]
[REDACTED]
[REDACTED] S35 [REDACTED]
[REDACTED]

d) [REDACTED]
[REDACTED] S35 [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

e) [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED] S35 [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

f) [REDACTED]
[REDACTED] S35 [REDACTED]
[REDACTED]

[REDACTED]

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- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED] S35 [REDACTED]
- [REDACTED]
- [REDACTED]

g) [REDACTED]

- [REDACTED]
- [REDACTED] S35 [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

6.10 RECOMMENDATION

6.10.1 [REDACTED] S35 [REDACTED]

6.10.2 [REDACTED] S35 [REDACTED]

6.10.3 [REDACTED] S35 [REDACTED]

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7. GOVERNANCE AND OVERSIGHT

- 7.1.1 CCNI is a non-Departmental Public Body overseen by the Department for Communities (DfC), with a Voluntary and Community Division sponsor team responsible for governance and accountability.
- 7.1.2 A Management Statement and Financial Memorandum sets out the relationship between the Department DfC and CCNI and has been approved by the Department of Finance.
- 7.1.3 The Sponsor Team ~~meet~~meets CCNI's senior staff every other month for Accountability and Liaison Group meetings to discuss budgets, risks and progress against targets. A Quarterly Accountability Meeting is chaired by the responsible Deputy Secretary to discuss risk, performance and key issues. A bi-annual meeting is held between the responsible Minister and Commission.
- 7.1.4 An Internal Audit Review of Sponsor Control of CCNI was carried out in February 2016 by the former Department of Social Development's Internal Audit. It reported a Satisfactory Audit Opinion and found that all appropriate governance and accountability processes and documentation were in place, including accountability meetings; Quarterly Assurance Statements; appropriate drawdown procedures; business and risk plans; appropriate economic appraisal procedures; and appropriate public appointments procedures.

7.2 STRATEGIC OVERSIGHT

- 7.2.1 Good governance and Departmental challenge of arms length bodies is expected to go beyond checking and approving appropriate governance documentation. Challenging strategic direction, probing focus and testing performance against best practice is also vital if a sponsoring Department is to truly add value and provide Accounting Officers and Ministers with robust assurance.
- 7.2.2 The Review Team found limited evidence of proactive Departmental oversight in relation to strategic direction and application of best practice. Accountability meeting discussions appear to be confined to routine business and do not evidence robust challenge in relation to CCNI's approach to proportionality of effort across statutory duties; making and recording robustly defensible decisions; and/ or effective use of available resources.
- 7.2.3 A group comprising officials from DfC and CCNI has been established to review the recent legislative changes in England and Wales and consider whether and how they might apply to the Northern Ireland. The Group provides a useful forum to discuss policy and operational delivery.

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7.2.4 DfC officials engage with other jurisdictions to discuss best practice and legislative proposals, but have limited contact with the charities sector and there is no evidence of engagement with sectoral support organisations and ~~Helper Groups~~Helper Organisations.

7.3 CONCLUSION

7.3.1 The DfC Sponsorship role needs to be revisited to better balance basic governance and accountability oversight with providing policy direction on DfC's expectations and sectoral needs and risks in relation to charity regulation in Northern Ireland.

7.4 OPTIONS

a) [REDACTED]
[REDACTED]
[REDACTED] S35 [REDACTED]
[REDACTED]
[REDACTED]

b) [REDACTED]
[REDACTED]
[REDACTED] S35 [REDACTED]
[REDACTED]
[REDACTED]

c) [REDACTED]
[REDACTED]
[REDACTED] S35 [REDACTED]
[REDACTED]
[REDACTED]

7.5 RECOMMENDATION

7.5.1 [REDACTED]
[REDACTED] S35 [REDACTED]

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Reference Notes

1.

"A large proportion of respondents donated money to charity (81%) over a 12 month period.. UK wide levels stand at 70% (CAF, 2015)."

NICVA's State of the Sector research 2016

<http://www.nicva.org/stateofthesector/giving>

2.

On 19 December 2016, the Charity Commission for Northern Ireland published a thematic research report analysing information on charities registered since the launch of registration in December 2013. Key findings:

- Combined income of charities registered to date stands at just over £1 billion – around 10% of the money available to devolved government
- One-third have an income of £10,000 or less, and 24% have an income of £5,000 or less
- County Antrim is home to the most charities - despite having only 34% of the population, it is home to 44% of charities
- 57% of our charities exist to advance education, 28% exist to advance religion, 2% exist to advance animal welfare
- There is an equitable gender split among governance volunteers with 50.1% males and 49.9% females making up Northern Ireland's charity trustees
- 63% of charity trustees are aged over 50, with 5% of charity trustees being under the age of 30.

Charity Commission for Northern Ireland Thematic report: the growing Northern Ireland register of charities

www.charitycommissionni.org.uk/news/never-seen-before-analysis-of-ni-charity-sector-released-by-commission/

3.

"79% of the public in Northern Ireland have a medium to high level of trust in charities (30% high and 49% medium).

Perceptions of trust and confidence are generally affected by negative stories in the media."

CCNI Public trust and confidence in charities research 2016

<http://www.charitycommissionni.org.uk/about-us/research/research-reports/#Trust>

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