

BEHAVING WITH INTEGRITY

Charity trustees must:

- ensure the charity complies with charity law and with the requirements of the Charities Regulatory Authority (CRA) as regulator
- make sure the charity acts in accordance with the requirements imposed by other relevant legislation or regulators, for example company law, trust law, health and safety law, employment law, and data protection law
- ensure that the charity is registered with the CRA
- prepare and file annual returns, reports and accounts with the CRA, the Revenue Commissioners and otherwise as required by law
- ensure the charity does not breach any of the requirements or rules set out in its governing document and remains true to its charitable purposes
- act with integrity and avoid any misuse of charity funds or assets
- avoid potential conflicts of interest and handle any that do arise in such a way as to promote accountability and transparency.
- be familiar with the charity's governing document and ensure it remains effective
- ensure the charity is and will remain solvent
- use charitable funds and assets properly and only in furtherance of the charity's purposes
- avoid undertaking activities that might place the charity's endowment, funds, assets or reputation at undue risk
- take special care when investing the funds of the charity and consider getting external expert investment advice
- take special care when borrowing funds for the charity to use, and consider the possibility and extent to which such borrowings could prejudice the operations of the charity
- use reasonable care and skill in their work as charity trustees, including using their personal skills and experience to ensure the charity is well-run and efficient
- consider getting external professional advice on all matters outside the sphere of knowledge or expertise of the trustees, where there may be risk to the charity or where the charity trustees may be in breach of their duties.