

Business Plan 2025-26

Approved by DfC 12 August 2025

Vision:

Well run and trusted charities making a difference in peoples' lives

Purpose:

'enabling charities to do things right through proportionate regulation, best practice and advice

Values: Enabling Behaviours

Integrity Honest, open, supportive, fair, trustworthy, respectful, valuing diversity, accountable.

Independence Impartial, fearless, supporting equality, rigorous.

Excellence Striving to be the best we can be, implementing best practice, learning, influencing, leading, seeking continuous improvement, innovating, proactive, targeted.

Accessible Good communications, flexible approach, listening, respectful in tone, reflective, engaging, collaborative, encouraging and positive, visible.

Proportionate Supportive, targeted, being responsive.

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Foreword

As we enter the final year of the Charity Commission for Northern Ireland's 2023–26 strategic plan, we do so with a strong sense of purpose and momentum. This business plan sets out our priorities for 2025–26, a pivotal year in which we consolidate the progress made over the past two years and lay the groundwork for future development in the charity sector.

We begin the year with the Department's Scheme of Delegation in place, providing a clear framework for decision-making and accountability. This marks a significant milestone in our governance journey, enabling the Commission to operate with greater clarity and confidence in its statutory role.

Our actions this year focus on embedding and refining key processes, ensuring they are fit for purpose and aligned with our strategic objectives. We are also committed to strengthening our governance and assurance frameworks, which are essential to maintaining public trust and supporting the effective regulation of charities.

Looking ahead, we are preparing for the introduction of a registration threshold. This will require careful planning and engagement with stakeholders to ensure that any changes are implemented smoothly and with minimal disruption to the sector while at the same time ensuring transparency of the sector to the public, donor and beneficiaries.

Finally, we are excited to launch a new website and revise our guidance to make it more accessible and user-friendly. These improvements will help trustees and charities find the information they need more easily, supporting our wish to protect charitable assets and deliver the outcomes set out in our strategic plan.



Gerard McCurdy
Chief Commissioner



Frances McCandless
Chief Executive

Executive summary

The Charity Commission for Northern Ireland is the independent regulator of Northern Ireland charities, as created by the Charities Act (Northern Ireland) 2008 (the "Act"), which was amended by the Charities Act (Northern Ireland) 2022. The Commission has five statutory objectives under the Act relating to public trust and confidence in charities, operation of the public benefit requirement, compliance by charity trustees, effective use of charitable resources, and enhancing accountability of charities.

At the start of this business plan there are over 7,100 charities on the register of charities on the Commission's website, with a large proportion having uploaded information about their annual accounts and reports for public display. The submission of annual reports and accounts has once again become mandatory, following the passing of the Charities Act (NI) 2022. Ensuring a return to previous levels of compliance will be a major challenge for the Commission during the period of this plan.

The Commission identified four strategic aims for the period 2023-26, during which it will deliver its wider statutory remit, the primary objective of which is increasing public trust and confidence in charities as well as a range of priority [Independent Review Recommendations](#) (IR recs) which are referenced throughout this plan. In terms of regulatory activity, the Commission has set the following performance targets:

External KPIs

- Process 60% of registration applications to decision within six months of receiving an application.
- Review 150 Annual Monitoring Returns (AMRs) of charities legally required to report to the Commission.
- 40% of enquiry cases concluded within 12 months of receipt of concern.
- 40 engagement events/activities per year.

Internal KPIs

- manage the organisation within 1% budget;
- manage staff sickness absence within 3%; and
- pay 90% of suppliers within 10 days.

The Commission's current source of income is 100% 'Grant in Aid' from the Department for Communities. The overall annual 2025-26 resource budget allocation is not yet confirmed. This plan has been prepared on the basis of the indicative opening budget allocation as notified by DfC on 14 May 2025.

1.0 Introduction

- 1.1 The Charity Commission for Northern Ireland's purpose is to register, regulate and report on the charity sector in Northern Ireland. At the start of this business plan there are over 7,100 charities in law with their charitable purposes and details on the Commission's website, with a large proportion having uploaded information about their annual accounts and reports for public display.
- 1.2 The Commission is a non-Departmental Public Body (NDPB), established by Royal Assent to deliver the statutory provisions of the Act, which was recently amended by the Charities Act (Northern Ireland 2022). It is sponsored by the Department for Communities (DfC), normally with a board of seven Commissioners appointed by the Department for Communities.
- 1.3 As an NDPB the Commission is independent in its decision making, acting without fear or favour, in the public interest. Various decisions of the Commission are appealable to the Charity Tribunal or the Courts. The Commission welcomes the opportunity to test and clarify charity law as opportunities arise and also operates an internal decision review process to ensure decisions are robust.
- 1.4 The Commission has five statutory objectives under the Act:
 1. *to increase public trust and confidence in charities.*
 2. *to promote awareness and understanding of the operation of the public benefit requirement.*
 3. *to promote compliance by charity trustees with their legal obligations in exercising control and management of the administration of their charities.*
 4. *to promote the effective use of charitable resources.*
 5. *to enhance the accountability of charities to donors, beneficiaries and the general public.*

2.0 Commission Vision, Purpose and Values

2.1. The Commission's Vision for the period of this business plan is:

'Well run and trusted charities making a difference in peoples' lives.'

2.2. Our Purpose is:

'enabling charities to do things right through proportionate regulation, best practice and advice.'

2.3. The Commission works with its various stakeholders and provides services which reflect our Corporate Values of being:

Value	Enabling Behaviours
Integrity	Honest, open, supportive, fair, trustworthy, respectful, valuing diversity, accountable.
Independence	Impartial, fearless, supporting equality, rigorous.
Excellence	Striving to be the best we can be, implementing best practice, learning, influencing, responding, leading, seeking continuous improvement, innovating, proactive, targeted, proportionate.
Accessible	Good communications, flexible approach, listening, respectful in tone, reflective, engaging, collaborative, encouraging and positive, visible.
Proportionate	Supportive, targeted, being responsive.

3.0 Strategic Aims and Risk Framework for 2025-26

- 3.1 Following publication of the [Independent Review of Charity Regulation](#) (January 2022) and coming into effect of the [Charities Act \(Northern Ireland\) 2022](#) the organisation will focus on the following strategic Aims:
- Aims 1: Progressing charity registration to enhance accountability.
 - Aims 2: Progressing our development as an enabling regulator.
 - Aims 3: Continuing to develop proportionate regulation.
 - Aims 4: Operating as an effective and efficient public body.
- 3.2 In connection with these aims the Commission will face a range of challenges and issues which are set out fully in PESTEL format in section 3 of the 2023-26 Strategic Plan. These include budget availability and pressures on the charity sector, and are reflected below. The Commission's governance framework incorporates a corporate risk register to address risks in relation to each annual business plan.

Risk Framework for 2025-26

- 3.3. The risks to be managed in relation to this plan include:
- Inability to deliver statutory functions and objectives - Constraints such as inadequate resourcing, system or process failures, or sponsorship means the Commission is unable to deliver its statutory functions and corporate objectives resulting in reputational damage and reduced public trust and confidence in the wider charitable sector.
 - Scheme of delegation - Ineffective implementation or underuse of the scheme of delegation means the Commission fails to capitalise on efficiency opportunities, leading to decision-making bottlenecks or external challenge.
 - Threshold - Poor preparation or slippage in departmental timelines for a new statutory registration threshold means registration resourcing are misapplied causing delays and backlog in registrations leading to a loss of confidence as business plan targets are further reduced.
 - Enquiries back log grows - The volume of enquiries exceeds the organisation's capacity to respond in a timely and efficient manner, resulting in delays processing requests, frustration among stakeholders, and a decline in the quality of service delivery leading to increased complaints.
 - Relocation - Timelines may slip due to factors beyond our control or Staff retention may not be realised because of poor management of the relocation project impacting on availability and quality of service delivery. Project maybe delayed

- Delays in upgrading on-line systems and robust cyber security/information management procedures results in poor service delivery and potential for information security breach or data loss.

Review of performance

- 3.4. During 2024-25 the Commission achieved 88% of its Key Performance Indicators, further details are set out in the Commission's 2024-25 Annual Report and Accounts. Those targets not achieved included the % of enquiry cases concluded within 12 months of receipt of a concern due to Schedule 1 committee processes and the challenge of recruiting and training new staff. These pressures were compounded by a flat-lined budget, which the Commission faced like many other public bodies without confirmation until the end of the business year, limiting our ability to plan and respond effectively. The target in this business plan has been recalibrated to reflect the operating reality.
- 3.5. The measure relating to number of annual monitoring returns subject to checking was achieved by year end, a great achievement against the backdrop of efforts to increase compliance rates. Similarly, despite the impact of an incidence of long-term absence the sickness indicator fell in line with the target by year end. Budget spend, which is subject to audit and finalisation, is within target.
- 3.6. There were 100 actions set out under the four 2024-25 Business Plan objectives. At year end four fifths were completed, progressing the remainder was largely impacted by related work within the scope of sponsor department, which could not be progressing as anticipated due to resourcing and/or competing priorities.
- 3.7. In addition to service-related work in 2024-25 the Commission also progressed and completed ten [Independent Review recommendations](#): Among the actions in the 2024-25 Business Plan, a third related to progressing priority Independent Review recommendations. 13 of these actions (relating to 6 recommendations) were completed during the year. In addition, other actions were progressed as per the plan. These relate to open-ended Independent Review recommendations which appear year after year in business plans as they reflect new norms in how the Commission operates. At its last meeting in March the Board decided to mark 22 of these business plan actions as 'mainstreamed' (relating to 19 recommendations).

3.8. Overall 25 recommendations were addressed by the end of 2024-25, bringing the overall total since 2022 to 37 recommendations addressed by the Commission. That work is in addition to supporting sponsor department to take forward a swathe of other Review recommendations which it led on.

4.0 Business Results and Key Performance Indicators

4.1 Dependent on funding, the Commission will aim to sustain a range of business results and key performance indicators (KPIs) over the course of the business plan. The key performance indicators will continue to be those reported in 2025-26.

4.2 The 2023-26 strategic plan provides the following context to the KPIs

- 2025–26: providing proportionality in checking annual returns and taking action against those who fail to comply, alongside management of the enquiries programme to ensure risk based and proportionate regulation.
- 2025-26: long-term strategy for registration and charity annual reporting, including the implementation of a registration threshold and deregistration of appropriate charities.

External KPIs

- Process 60% of registration applications to decision within six months of receiving an application.
- Review 150 Annual Monitoring Returns (AMRs) of charities legally required to report to the Commission.
- 40% of enquiry cases concluded within 12 months of receipt of concern.
- 40 engagement events/activities per year.

Internal KPIs

- manage the organisation within 1% budget;
- manage staff sickness absence within 3%; and
- pay 90% of suppliers within 10 days.

4.3 The Commission intends that many of the actions related to priority recommendations to be progressed in this business plan, particularly those to do with the Commission's regulatory approach eg reviewing and developing new guidance, and engagement with stakeholders eg training, are scaleable and modest amounts of work are planned to be done on some. If more resourcing is made available then additional activities could be progressed in relation to these recommendations in future years of this business plan.

5.0 Priorities, Actions and Measures

5.1 The text below outlines the actions that will be undertaken to progress the various priorities for 2025-26.

Strategic aim 1 - Progressing charity registration to enhance accountability.	Actions needed	Performance measures and information	Impact - What success would look like
<p>Priority - we will support accountability of the sector through growing the register by:</p> <p>a) Continuing to prioritise registration and clear the backlog (IR rec 7, 22, 31a).</p>	<ul style="list-style-type: none"> • Implement board approved registration manuals. • Prioritise and update a number of associated registration online support materials, as required (IR rec 16c). • reviewing and taking forward positive action on a number of organisations on the deemed list. • Update internal evaluation guidance on registration. 	<p>We publish performance information in our annual report on:</p> <ul style="list-style-type: none"> • Time taken from receipt of application to decision. • Process 60% of registration applications to decision within six months of receiving an application. • Take forward positive action on 2 deemed organisations. • Number of new applications for charitable status received. • Number of new Expressions of Intent received. • Number accessing on line registration support materials. 	<p>Fewer charities will have to wait to register.</p> <p>Charities will be able to start their registration application process when it suits them.</p> <p>Increased visibility for the public and funders with more charities on the register, giving greater transparency and building confidence.</p>

<p>b) Work with DfC on impact and implementation of a registration threshold (rec 26).</p>	<p>Dependant on when the threshold consultation outcome is available</p> <ul style="list-style-type: none"> • Scope and develop a deregistration process including manual, IT systems and commence drafting external guidance. • Amend online registration application process. • Scope revamp <i>Registering your Charity guidance</i>. • Amend other associated guidance and materials, model governing documents and manuals. • Scope out impact of threshold, update manuals, guidance and roll out to staff on casework, legal, policy, monitoring & compliance and enquiries. 	<p>We publish performance information in our annual report on:</p> <ul style="list-style-type: none"> • Report on participation in meetings and progress of recommendation. • Two online Information sessions on introduction of the threshold if applicable. • Infographic for below threshold organisations on registering and deregistering if appropriate. 	<p>Small, registered charities who participate in the development and user testing of systems to facilitate deregistration by those under a threshold will provide positive views before release.</p>
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Strategic aim 2 - Progressing our development as an enabling regulator	Actions	Performance measures and information	Impact - What success would look like
<p>Priority - We will respond to the development of charity regulation by:</p> <p>a) Working with sponsor department and other charity regulators and stakeholders to take forward key regulatory developments.</p>	<ul style="list-style-type: none"> • Continue to contribute to UK & Ireland and International charity regulators' networks. • Continue to contribute to the development of the new Charity SORP through the Charities SORP Committee and engagement with partners and via our role in the charities SORP-making authority (as resources allow). • Analyse SORP consultation feedback and finalise new SORP for publication in partnership with other regulators. • As a result of changes to SORP review how Commission communicates existing guidance and best 	<p>We will publish information on the consultation report.</p> <p>We will publish information in the annual report on:</p> <ul style="list-style-type: none"> • Six monthly update to International regulators practice groups. • Meetings: SORP Committee/stakeholder groups. 	<p>Relevant charities are aware of and understand the new SORP.</p>

	practice on financial accounting and reporting to charity trustees (Rec 49)		
b) Enabling and facilitating the better administration and operation of charities through casework (IR rec 16c).	<ul style="list-style-type: none"> • Progress casework applications and notifications to closure. • Provide legal advice on complex cases as required. • Continue to update and review guidance including how the Commission communicates existing guidance, as resources allow (IR rec 16c). • When reviewing manuals identify and address any data handling risks. 	<p>We will publish information in the annual report on:</p> <ul style="list-style-type: none"> • Number of casework decisions and scale of charity activities involved/value of assets protected. • Number of notifications processed to closure. • Feedback on new and significant updates to guidance. 	Charities are better able to operate effectively after receiving required consents from the Commission.
c) Developing and implementing an effective engagement strategy reflecting a key role for the Stakeholder forum to inform the Commission's thinking across a range of areas (IR rec 16 d, e).	<ul style="list-style-type: none"> • Continue to act as secretariat to the stakeholder forum. • Ongoing liaison with helper groups and critical friends as part of co designing services and how guidance is pitched and communicated to charities (IR rec 16 c). • Continue testing guidance and materials. • Information events as 	<p>We will publish information in the annual report on:</p> <ul style="list-style-type: none"> • Development of Stakeholder forum. Improved feedback on experiences of regulatory action • Number and range of external engagement events/activities (target 40). 	Feedback that the Commission is reflecting the needs of the sector and Charities experience regulatory action in a proportionate, clear and fair way.

	appropriate (IR rec 16a, d, e).		
d) Developing and implementing a new communications strategy to change the Commission's communication culture and enhance effectiveness of key communications channels (IR rec 13, 56).	<ul style="list-style-type: none"> • Implement agreed communications strategy reflecting the Board taking the lead in setting tone and direction (IR rec 13). • Continue to roll out direct engagement with charity trustees on compliance. • Introduce caller menu options. 	<p>We will publish information in the annual report on:</p> <ul style="list-style-type: none"> • Usage of website. • Feedback from users on changes to website. • NI Direct service activity. • Feedback from service users 	<p>Effective, better targeted, communications that enable charities and the public to understand regulation and increase public trust and confidence.</p>
e) Review and redesign website (IR rec 19a).	<ul style="list-style-type: none"> • Monitor user views and feedback on new site. • Development of new forms involving internal & external User Acceptance Testing. • Further updating of suite of guidance based on user demand and use of new technology. 	<p>We will publish information in the annual report on:</p> <ul style="list-style-type: none"> • Project delivery. 	<p>Charities and the public are accessing clear information through a user-friendly website.</p>

Strategic Aim 3 - Continuing to develop proportionate regulation	Actions needed	Performance measures and information	Impact - What success would look like
<p>Priority - we will support compliance by charity trustees with their legal obligations and address non-compliance by:</p> <p>a) Implementing annual return process including risk based checking, and preparation for automating selection for risk based checking (IR rec 54).</p>	<ul style="list-style-type: none"> • Provide support and guidance to charities in filing their AMRs with particular focus on October and January peaks. • Ensure accuracy of register by updating financial year end dates in the event of change requests or final year end dates following notification of closure. • Monitor emerging risk issues as they appear through Commission processes and maintain existing focus on safeguarding issues as they arise. • Develop Annual Return Regulations 2024-25 if required. • scope out potential changes 	<p>We will publish information in the annual report on:</p> <ul style="list-style-type: none"> • Number of queries dealt with by the Commission in relation to annual reporting • 150 Annual Monitoring Returns (AMRs) due to the Commission subject to basic compliance check. • 100% of charities checked (BCCs) with 'serious' issues in accounts issued with guidance on how to improve AMR submission. • Report % of charities who failed to submit their accounts on time and marked on register as overdue. • Number of concerns about charity accounts. • Feedback from the sector and site users on the updated 	<p>Charities feel it is easier to comply with requirements, leading to a more transparent and accountable sector.</p> <p>Commission can demonstrate that its compliance monitoring and issuing of guidance has an impact in subsequent years reporting by charities</p>

	<p>to online AMR (and regs) for changes to the new SORP.</p> <ul style="list-style-type: none"> • Review a risk-based sample of Annual Monitoring Returns (basic compliance checks) for compliance with reporting regulations. • Update CRM in line with more proportionate Basic Compliance Checks. • Take appropriate proportionate action, in a sample of cases, if annual returns are not submitted by charities as required by the law. • Continue to evaluate the online Annual Monitoring Return (AMR) form and guidance, including revised online post AMR survey (IR rec 19b). 	<p>filing status.</p> <ul style="list-style-type: none"> • No of regulatory and self reg guidance issued. 	
<p>b) Developing monitoring & compliance processes to further incorporate proportionality considerations (IR rec 17b)</p>	<ul style="list-style-type: none"> • Review procedures for filing defaulters in terms of proportionality ie tone, guidance etc (IR rec 17b). • Scope out development of filing defaulters entity on CRM. 	<p>We will publish information in the annual report on:</p> <ul style="list-style-type: none"> • Changes identified in Monitoring & Compliance processes. 	<p>Charities feel improved communication makes it easier for them to comply.</p>

	<ul style="list-style-type: none"> • Publish annual monitoring review to promote compliance. • Review long running compliance cases to determine proportionate action. • Continue to consider reporting requirements of a Common Investment Fund. • When reviewing manuals identify and address any data handling risks. 		
d) Continue development and testing of Risk Assessment Framework to help inform proportionality criteria to ensure prioritisation for enquiries, compliance and AMR selection (IR rec 6).	<ul style="list-style-type: none"> • Test Risk Assessment Framework for proportionality and flexibility in functionality (IR rec 6). • Prioritise development of next phase of the Risk Assessment Framework and the supporting ICT (IR Rec 5). • Explore and develop Risk Assessment Framework in relation to Basic Compliance Check selection. 	<p>We will publish information in the annual report on:</p> <ul style="list-style-type: none"> • Progress of implementing the Concerns Risk Assessment Template. 	Increased confidence amongst the charity sector in charity regulation due to targeting areas of greatest risk.
e) Manage Enquiries programme to ensure	<ul style="list-style-type: none"> • Continue to process concerns, carry out 	We will publish information in the annual report on:	

<p>risk based and proportionate regulation. (IR rec 57, 58)</p>	<p>investigative work and legally review recommendations which invoke statutory powers, as required.</p> <ul style="list-style-type: none"> • Review long running enquiries with a view to reaching the necessary decisions to close them out in a timely and effective manner (IR rec 58). • Depending on timing of scheme of delegation continue development of enquiries manual. • Review and improve written records of the decision-making process in relation to statutory inquiries, record keeping (IR rec 57). • Carry out and develop data collection and reporting relating to the Public Interest Disclosure (Prescribed Persons) Order 1998 (amended February 2023). • Consider ways to improve Sch 1 processes including ICT. 	<ul style="list-style-type: none"> • % of concerns received about charities which have an initial enquiry risk assessment within 30 days (Target 70%). • % of enquiry cases concluded within 12 months of receipt of concern (target 40%). • % of enquiry cases older than 12 months processed to closure. • Our risk-based approach to regulation. • Number of concerns received / enquiries opened/closed. • Number of recommendations brought to Schedule 1 Committee. • Number of instances self-regulatory and regulatory guidance issued. • Number of orders & directions issued. • Number of statutory inquiries opened. • Number of instances of Public Interest Disclosures received. 	<p>Proportionate intervention increases stakeholder confidence.</p>
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	<ul style="list-style-type: none"> • Provide support to stakeholders involved in the concerns process through increased engagement. • When reviewing manuals identify and address any data handling risks. 		
f) Subject to DfC prioritisation, work with the department on initial scoping for a new Charities Bill (IR Recs 34, 35)	<ul style="list-style-type: none"> • Set up project teams including ICT to contribute to DfC scoping work. • Input to department's timetable and plans. • Obtain legal input on proposals. • Contribute to work on s167 and general development of Charities Bill. • Liaise with OSCR and CCEW. 	<p>We will publish information in the annual report on:</p> <ul style="list-style-type: none"> • work in conjunction with DfC. 	<p>Recognition by DfC and others of the Commission's role in creating fit-for-purpose charity legislation, ensuring best practice and effective regulation.</p>

Strategic Aim 4 - Operating as an effective and efficient public body	Actions Needed	Performance measures and information	Impact - What success would look like
<p>Priority - We will manage our business and deliver services to our customers in an efficient and effective way while promoting a positive internal organisational culture by:</p> <p>a) Maintaining a focus on organisational governance, culture and values (IR rec 3, 62, 76).</p>	<ul style="list-style-type: none"> • Implement the new partnership agreement arrangements (IR rec 76). • Report on the Independent Counsel Review Action Plan progress. (IR rec 62). • Progress a strategic planning process for 2026-29 including consultation. • Respond to and progress litigation as required. • Review records and implement retention and disposal schedule as appropriate. • Implement year 2 of research strategy. • Office relocation - progress accommodation move in 	<p>We will publish information in our annual report governance section on:</p> <ul style="list-style-type: none"> • Audit opinions. • Reports on internal compliance. • Results of staff survey. • Compliance with performance management strategy. • People Strategy Action Plan Implementation. • Progress of policy development agenda. • Use of available statutory powers. • Number of tribunal and court challenges. 	<p>Clean audits and Board review provide high level of assurance in financial management and governance to sponsor department and the Minister.</p> <p>Stakeholders provide feedback that an effective working relationship is in place between the Commission and its sponsor body, to ensure effective use of public money and performance of legal duties.</p>

	line with approved business case and lease arrangements.		
b) Reporting reliable information on performance against targets and standards, and on the use of all available statutory powers (IR Rec 61, 83).	<ul style="list-style-type: none"> • Regular reports, briefings and updates to SMT, Board and sponsor department. (IR rec 2, 83). • Implement assurance checks programme. • Report on the Commission's actions and activities regarding the Public Interest Disclosure (Prescribed Persons) Order 1998 (amended February 2023). 	We will publish performance information in our annual report re corporate Key Performance Indicators.	Feedback on effective scrutiny of performance information inside and outside the organisation demonstrating transparency.
c) Developing the capacity to manage change effectively and identify ongoing improvements to systems and processes (IR recs 9,10).	<ul style="list-style-type: none"> • Input to work relevant to the Department's future review of its funding model for the Commission (IR rec 9). • Continuously monitor, adapt and report on operation of the Policy Development Plan to guide prioritisation of policy work across the Commission. 	We will publish information in our annual report on: <ul style="list-style-type: none"> • Project/programme teamwork. • Feedback from critical friends and users on testing new systems. 	Evidence of change reported and recognised in annual reporting and by stakeholders
d) Monitoring and responding to customer needs and satisfaction.	<ul style="list-style-type: none"> • Effectively deal with complaints and identify lessons learnt. 	We will publish performance information in the annual report on:	High levels of feedback satisfaction from the

	<ul style="list-style-type: none"> • Comply with FOIs/SARs and provide legal review as required. • Review customer service standards/charter in light of any new NIPSO model complaints scheme. 	<ul style="list-style-type: none"> • Number of complaints received about the Commission. • Number of information requests (FoI, DPA, EiR) received and responded to. • Feedback from customer surveys on website. 	public and charities regarding service.
e) Operate HR policies via people strategy.	<ul style="list-style-type: none"> • Implement people strategy including staff/commissioner training plan. • Analysis of staff and Commissioner training needs and delivery of relevant development programme. • Induct and train new staff complement. • Progress programme of cross skilling of staff. • Implement succession plan. • Continue with updating of staff handbook. 	<p>We will publish performance information in the annual report on:</p> <ul style="list-style-type: none"> • Outcome of accommodation review. • Staff engagement indicators. • Training spend. 	<p>High staff engagement levels.</p> <p>Commission accommodation reflects new operating arrangements and is fit for purpose.</p>
f) Having a commitment to promoting equality of opportunity and good relations.	<ul style="list-style-type: none"> • Monitor implementation of five-year equality and disability plans. • Annual equality training for staff – developed and reported on. 	<p>We will publish an annual progress report to ECNI on scheme implementation and achievement of the action plan. We will publish ad hoc information on:</p>	<p>Feedback from other regulators and stakeholders that the Commission’s culture values and delivers on</p>

	<ul style="list-style-type: none"> Equality, diversity and inclusion as part of engagement strategy. 	<ul style="list-style-type: none"> equality issues identified through project and program teams. No. of equality scheme complaints. 	equality obligations.
g) Implement the 2023-26 ICT strategy.	<ul style="list-style-type: none"> Staff and user testing of new and amended online forms relating to registration, annual reporting, concerns etc. Cyber assurance. ICT strategy board to meet six monthly. 	<p>We will publish performance information in the annual report on:</p> <ul style="list-style-type: none"> ICT strategy implementation. 	ICT services deliver the organisation's and users' information and communication needs.
h) Implement the out workings of the scheme of delegation (IR rec 90).	<ul style="list-style-type: none"> Scope out changes to manuals, guidance and ICT systems and implement, subject to any Scheme being agreed. Develop and implement additional checks following the return of decision making to staff, subject to a Scheme of Delegation being in place. 	<p>We will publish performance information in the annual report on:</p> <ul style="list-style-type: none"> Scale of preparatory work. Potential release of resource into other parts of regulatory work. 	<p>Demonstrate more effective use of Commission resources under a scheme of delegation.</p> <p>Increased transparency about how decisions are made.</p>
i) Operate a robust internal legal advisory capacity.	<ul style="list-style-type: none"> Review new or updated guidance from a legal perspective to ensure legally robust. Provide robust advice to support regulatory work. 	<p>We will publish performance information in the annual report on:</p> <ul style="list-style-type: none"> Levels of advice internal provision. No. and outcome of legal 	Charities and the public trust the Commission's decisions.

	<ul style="list-style-type: none">• Provide representation of Commission at Tribunal and Court proceedings.• Develop, review and update priority MOUs.	challenges	
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6.0 Resources

6.1 The Commission's current source of income is 100% 'Grant in Aid' from the Sponsor Department and an indicative allocation has been provided to the Commission. The following table outlines the allocations across the main budget headings based on extrapolating the initial allocation for quarter 1 across the remainder of the year which provides covers for inescapable/contractual spend only. The introduction section of this plan provides a narrative explaining the activities that will be reduced and/or not progressed based on the indicative budget position.

Item	2024-25 At year end	2025-26
Revenue Costs	£ 000's	£ 000's
Commissioners' Remuneration	96	74
Staffing Costs	1,450	1,597
Staff/Commissioner Non-Remuneration Costs	69	58
IT Costs	62	85
Premises Costs	70	74
General Running Costs	28	27
Programme Delivery Costs	65	44
Total Revenue Costs	1840	1,959
Capital spend	30	130 ¹
Capital Leased Asset (accommodation)	19	200 ²
Total Capital Costs	50	330
Overall Total	1,890	2,289

Budgeting Assumptions

The budget assumptions are as follows based on the indicative allocation.

Commissioner costs	It is assumed a full Board will be in place following public appointments by DfC. It is assumed payments for Schedule 1 committee work and additional Commissioner days will continue. With a scheme of delegation in place the monthly Sch 1 single commissioner committee (registrations) will cease and three Commissioner meetings will decrease to 10 per year.
Staff Remuneration	It is assumed the Northern Ireland Civil Service (NICS) pay settlement for 2025-26 will be a 6% increase. The changes to National Insurance announced in Autumn 2024 will result in additional employer payroll costs which will be passed onto the Commission to meet from April 2025. The Legal Assistant post will be left vacant throughout the year. The Casework Manager post will be vacant for 1.5 months. The Fixed Term Casework Officer post will run to end December. Agency temp resources will be in place to address the Casework backlog until end June, to address the backlog in enquiries for 20 weeks and to facilitate a short handover to the new Finance & Admin Manager who starts in quarter 1.
Staff/Commissioners non-remuneration costs	£10k budget is allocated for recruitment. This will be monitored in anticipation of continuing staff turnover of around 10-15% per annum indicated in the staff survey. The training budget will cover existing commitments plus a budget of £15k for priority training to build capacity to enable changes from sponsor department's new regulatory policy.
IT costs	IT costs will increase due to increased website and new on-line forms hosting costs in 2025-26 as CCEW MOU ends. Minor spend is anticipated in terms of some legacy online software support and back up from CCEW.
Facilities/Premises costs	The current lease will be utilised in full when it concludes at end of December 2025. Existing premises costs will increase in line with the NICS Framework. New premises costs are expected to increase if relocation is to a private sector lease. Options under consideration would reflect a

	halving of facilities floor space.
General running costs	General running costs are anticipated to increase in line with inflation.
Programme Costs (excl legal and professional costs)	Programme delivery costs are anticipated to be similar to previous years with plans to maintain stakeholder engagement, outreach and comms related initiatives. Any additional comms expenditure related to changes in regulatory policy introduced by sponsor department will be bid for as part of in year bids.
Legal and professional costs	Legal and professional fees reflect known litigation notices. Emerging legal pressures such as potential for several large individual claims will have to be managed through in year bids.
Research costs	No spend on public trust and confidence research exercise during the year. Previously the Commission undertook a large scale public trust and confidence exercise every 5 years. This is the final year in the current cycle.