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How to raise a concern about a charity

A guide to the types of concern we investigate and how to tell us about them.



If you need help to access this guide please email admin@charitycommissionni.org.uk and tell us what format you need so we can consider how to help you.

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Section 1: About this guide

What does this guide cover?

This guide tells you how to raise a concern or complaint about a charity with the Charity Commission for Northern Ireland (the Commission).

This guide does not:

- Explain all the legal matters affecting a charity
- Replace advice from a charity's own professional advisers.

For information on what we do about a concern, see the [Dealing with concerns about charities](#) guide.

Who does this guidance apply to?

This guidance is for anyone who wishes to raise a concern about a charity, including:

- Members of the public
- Charity beneficiaries (people who benefit from a charity's help)
- Volunteers
- Employees
- Donors
- Funding bodies or other authorities.

You can report a concern about a charity in [England and Wales, Scotland or the Republic of Ireland](#) to the relevant charity regulator.

If you are a charity trustee you have a special duty of care to the charity and should report serious incidents to the Commission or other regulators as appropriate. For more information, read [Serious incident reporting: a guide for charity trustees](#). This explains what counts as a serious incident that charity trustees should report, when to report it and to always use the online [Concerns Form](#) when making a serious incident report to us.

If you are an independent examiner or an auditor, you must report to us on any **matters of material significance** you may come across while handling the accounts of a charity. See the Commission's [Guide for](#)

auditors and independent examiners. Always use the *Concerns Form* when reporting a matter of material significance to us.

What are legal requirements and best practice?

We use 'must' where a charity has to comply with a specific law or regulation. We use 'should' where a charity ought to follow good practice but where there is no specific legal requirement. Charity trustees should follow good practice guidance unless there is good reason not to do so.

Key terms

This guide uses some terms that you may find useful when raising a concern about a charity. We have highlighted these in **bold green**. A list of the key terms is available in Appendix 1.

Section 2: You have a concern about a charity

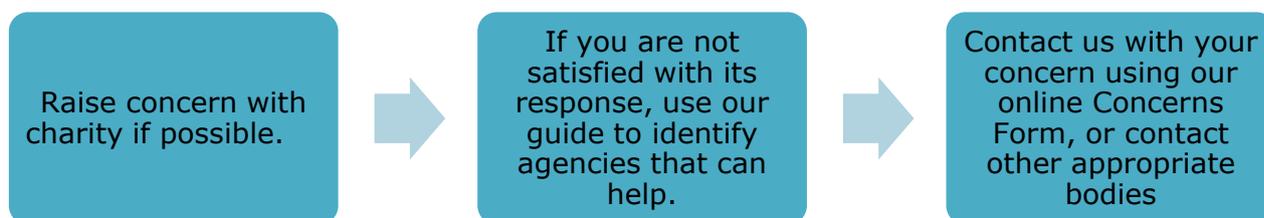
If you have a concern about a charity, you should consider raising your concern with the charity itself – before contacting the Commission. In many cases, the charity trustees will be able to resolve the issue.

You should contact the Commission – and other agencies where appropriate – if:

- You cannot raise the concern with the charity
- The charity takes no action after you have raised the concern
- You are not satisfied with the charity's response.

For example, if you are concerned about criminal activity by a charity, you may want to contact both the Police Service of Northern Ireland (PSNI) and the Commission. See Section 3 below for examples of when to raise a concern with us.

Always submit your concern using the online [Concerns Form](#). If you phone us with your concern, we will ask you to fill in the online form instead. However, you can contact us by phone or email if you have any specific accessibility issues.



What concerns should you raise with the charity's trustees?

Many concerns can be dealt with in the first instance by the charity itself. The charity trustees are the people responsible for running the charity, so you should give them an opportunity to explain any misunderstandings or to put things right.

Types of concern you should take up with the charity trustees include:

- Disputes between the charity's members and trustees
- Matters relating to the services that the charity provides
- Disputes and disagreements among charity trustees (see Section 3).

What concerns should be raised with the Commission?

Here are some examples of issues that are likely to cause harm to the public or damage to a charity. You should tell us about these types of issue. This list does not cover all cases and is in no particular order:

- Serious harm to beneficiaries, particularly if they are vulnerable
- Sham charities set up for an illegal or improper purpose
- Significant financial loss to a charity
- Any suspected fraud or theft
- Criminality within, or involving, a charity
- Serious doubts about a charity's independence
- Threats to national security, particularly terrorism
- Breaking charity law or rules – which could damage public trust in this charity or others
- Charities not meeting their **public benefit requirement** (see Section 4).

Some of these issues are serious and **must** be reported both to us and to other statutory authorities such as the PSNI. If in doubt, tell us about your concern by submitting the [Concerns Form](#).

What concerns should not be raised with the Commission?

Here are examples of issues that should not usually be raised with the Commission:

- Where the organisation is outside our remit. For example, where it is not a charity or it is a charity set up **and** operating outside of Northern Ireland.
- Where you disagree with decisions but these decisions have been properly made by charity trustees in line with the law and the charity's governing document.
- Where charity members disagree over a policy or strategy but there are trustees in post with responsibility for dealing with these issues.
- Where a charity has given poor service but there is no general risk to its services, clients, funds or other resources.
- Where another statutory or supervisory body is responsible for dealing with the issue. (A statutory body is set up by law and makes

rules that must be followed. A supervisory body oversees the work of organisations within its sector.) However, please contact us as well in the case of a serious incident.

- Where the issue falls outside charity law, such as issues over employment or the terms of a contract.
- Where someone else is taking legal proceedings other than **charity proceedings** against a charity.
- Where there are concerns about the fundraising methods of a charity. These concerns should usually be reported to the [Fundraising Regulator](#). However, please notify us as well if the issue is likely to affect public confidence in the charity.

Occasionally, we may need to investigate cases that would not normally involve us. For example, you should let us know about an internal dispute that leads to a total breakdown in the work of a charity, and puts its reputation, assets or beneficiaries at risk. See Section 3.

If you are in any doubt, please use the online [Concerns form](#) to contact us.

We are not responsible for investigating criminal activity or concerns about taxation. If you raise these issues with us, we will advise you to contact His Majesty's Revenue and Customs (HMRC) or the PSNI. If you think a crime has occurred, you should report it to the PSNI as well as to us. We may open our own inquiry into the matter, as it could reflect misconduct or poor management in running the charity. However, we would probably put our inquiry on hold until the end of any other investigation.

Internal disputes

Concerns about a charity often arise from an internal dispute. This is a disagreement within a charity that may result in a struggle for control or a breakdown in day-to-day management. A dispute can harm the work of a charity, and the charity trustees should try to resolve it as quickly as possible.

We seldom become involved in a charity's internal disputes. Charity members should try to sort issues out themselves, using all methods available. We usually get involved only where there are no validly

appointed charity trustees, and all other solutions have been tried and failed.

Our reports on past concerns about charities explain the impact of internal disputes, and how to deal with them. The reports can be found by searching our website at www.charitycommissionni.org.uk

Section 3: Public benefit

The Charities Act requires all charities to have purposes that are for the **public benefit**. The type of public benefit differs from charity to charity. For example, a housing charity may provide night shelters for the benefit of homeless people, or a medical aid charity may run clinics for the benefit of rural communities.

When we investigate concerns such as fraud or financial loss in a charity, we may ask at the same time whether it has breached (broken) its public benefit duty.

What are the main rules on public benefit?

1. A charity must be able to show that it provides a direct public benefit that is related to its purposes. For example, a charity set up to preserve historic buildings may need to provide evidence that a building it has bought is worth preserving for its educational, historical or cultural value.
2. A charity must not carry out activities that risk causing harm, unless this risk is reduced or outweighed by the benefit that is provided. For example, a charity runs a weekend gymnastics club for young people. Although gymnastics can carry a risk of injury, this risk is outweighed by the benefit for young people who attend the club. However, if the charity fails to maintain the gym equipment, then the benefit to club members may not outweigh the increased risk of injury.
3. A charity must not provide a private benefit to individuals unless this is necessary for achieving its purposes. For example, a charity pays a member of staff to help with administration. The payment is a private benefit to the staff member, but is necessary for the charity to do its work. However, if a charity pays someone it knows for services that could be provided more cheaply by someone who is better qualified, then it may be in breach of the public benefit rules.
4. In most cases, charities must not limit their benefits to a very small section of the public. However, there are exceptions. For example, charities aiming to relieve poverty can specify a narrower choice of beneficiaries than other charities.
5. Some charities charge fees for their services. This is legal, but they must set fair rates. A charity might be breaking the public benefit rules if it sets fees at a high rate without offering any discount for low-income users.

Section 4: How to raise a concern

If you have a concern about a charity, you should first raise it with the charity's trustees, so they have an opportunity to resolve the issue.

However, if it cannot be resolved in this way and you think it fits the type of significant issue outlined in Section 3.2 above, please complete the online [Concerns form](#).

The online form will direct you to provide all the information we need. It is the most efficient and effective way to help us assess your concern. We only accept other methods of submitting concerns in special circumstances – for example, if you have accessibility needs due to a disability. If you are unable to use the online form, please contact us at admin@charitycommissionni.org.uk or Tel 028 3832 0220.

What information is required?

When you complete the online [Concerns form](#) we need to know:

- The name of the charity and its charity registration number (if known)
- Your relationship to the charity
- Your name, postal and email addresses and phone number (this information will be kept confidential)
- Who is involved and their position in the charity
- Details of attempts you have made to get the charity to deal with your concerns
- Details of what you want to report, including whether it has happened, may have happened in the past or is likely to happen in the future
- Whether you have reported your concern to the PSNI or another regulatory body
- Whether the person or people involved is or are still involved with the charity
- How this matter has affected the charity and/or its beneficiaries
- Action taken by the charity because of what has happened
- How much money has been lost in the case of fraud, theft or mismanagement of funds
- Whether there has been any publicity about the issue
- Details of documentary evidence you have, in support of your concern.

- Details of any previous letters, emails or other contact with us, or any other public body, about these matters
- Whether we may put your concern and any evidence supplied by you directly to the charity
- Whether you wish to submit your concern under the **Public Interest Disclosure (Northern Ireland) Order 1998 (whistleblowing)**.

Please include all the information you have at the outset, when you complete the form. Do not submit information in stages. The only exception to this is documentary evidence. Please keep any documents until we ask you to send them to us.

Please note:

- It is a criminal offence to knowingly or recklessly send us information which is false or misleading.
- If you have already reported a matter to us, you do not need to raise it again. Once we have dealt with a concern, we will normally reconsider it only if there is important new evidence or a major change in circumstances.

Our approach to regulation is proportionate. This means we will only follow up concerns that we believe have substance. All our regulatory work is based on evidence. If there is no evidence to support the concern or allegation, we may decide not to take action. We will not act on rumour, opinion or allegations that are not backed up by evidence. To do so could disrupt the charity's work and would be unfair to the charity and its beneficiaries.

Can a concern be raised anonymously?

We do not encourage anonymous concerns and, in general, do not act upon them. However, we look at each concern on a case-by-case basis. We may consider anonymous concerns where we have received dependable information or several enquiries about the same issue.

Is there any fee to raise a concern?

There is no fee to raise a concern about a charity. Investigating concerns is part of our legal duty.

Section 5: What to expect after raising a concern

Will I be kept up to date on the progress of my concern?

We will let you know within 10 days that we have received your concern. We will then decide whether or not we can deal with it. We target our resources on cases that pose the highest risks to charities' beneficiaries, services and assets. If we consider your concern is not a high risk, we may decide to take no action.

When we cannot deal with a concern, we will tell you why we cannot deal with it. If it is outside of our remit, refer the concern to another organisation for you, or tell you who to contact.

If we decide to investigate your concern, we will not be able to provide regular updates as updating may disrupt the investigation and takes time away from investigation work. However, we will contact you if we need more information. Meetings are by appointment only and at our request.

An investigation may take some time, depending on its complexity and what risk there is to the charity's assets or beneficiaries. It may also depend on the Commission's workload. At the end of the investigation, we will let you know the outcome.

Can my details be kept confidential?

We will not normally identify you to the charity unless you agree or have already identified yourself to it. However, the charity has the right to know the nature of allegations it faces. In addition, any person has a right to be told the nature of the evidence that has given rise to a concern about them.

We will try our best not to reveal your identity without your consent. However, in some cases we may not be able to hide your identity. For example:

- The nature of the allegation or evidence may indicate where the concern came from.

- When we receive a freedom of information request, we may have a legal duty to respond under the legislation.
- If your case goes to the Charity Tribunal or the High Court, we may have to submit evidence that could identify you as the complainant.

Can I be treated as a whistleblower?

Some **whistleblowers** have statutory rights and protections under the **Public Interest Disclosure (Northern Ireland) Order 1998**. The order applies to employees of any organisation. It means you can make a whistleblowing complaint without losing your job or being punished by your employer for making that complaint. However, the order may not cover you if you are a charity volunteer or trustee. See the Commission's guide on *Whistleblowing - Making a public interest disclosure* for further information.

What happens next?

We will assess your concern and decide:

- What, if any, action to take based on the evidence available, and
- Whether or not we need any more information.

For more information on how we deal with a concern, see [Dealing with concerns about charities](#).

The following checklist may help you decide whether you should submit a concern to us and, if so, how to do it.

| | Yes | No | Help note |
|---|-----|----|---|
| Have you raised your concern with the charity? | | | First you should raise your concern with the charity, giving the trustees an opportunity to explain any misunderstandings or put things right. The charity trustees are the people responsible for running the charity. |
| Have you checked that the concern is something the Commission can deal with? | | | Section 3 above sets out examples of issues we can and cannot deal with. A different statutory body or the trustees of the charity may be better placed to resolve the problem. |
| Do you have evidence or specific examples to support any allegations that you are making? | | | All allegations we investigate must normally be backed up by evidence. Your evidence or examples will help us decide on our next steps. |

Appendix 1 – Key terms

Charities Act: The Charities Act (Northern Ireland) 2008 as amended by the Charities Act (NI) 2013 and the Charities Act (NI) 2022. This is the main law that defines what a charity is and how charities are regulated.

Charity proceedings: Charity proceedings means proceedings in any court in Northern Ireland brought under the court's jurisdiction with respect to charities or brought under the court's jurisdiction with respect to trusts, in relation to the administration of a trust for charitable purposes.

Matters of material significance: This term is used in the Charities Act, which places a legal duty on auditors and independent examiners who examine charity accounts to report matters of significance to the Charity Commission. There is a list of nine matters which can be found in the Commission's *Guide for auditors and independent examiners*.

Public benefit: Public benefit is at the heart of what it means to be a charity. It's about who your charity helps and what difference it makes. The Charities Act sets out that a charity's purposes must be for the 'public benefit'.

Public benefit requirement: By law, all charities must have purposes that benefit the public. The law states that **all** a charity's purposes must:

- Fall into one or more of the 12 charitable purposes described in the Charities Act, and
- Be for the public benefit.

The Charities Act calls this the 'public benefit requirement'.

Public Interest Disclosure (whistleblowing): Concerns can be submitted under the Public Interest Disclosure (Northern Ireland) Order 1998, also known as 'whistleblowing'. This Order protects workers from detrimental treatment or victimisation from their employer if, in the public interest, they report wrongdoing.

It protects most workers in the public, private and voluntary sectors, but does not apply to genuinely self-employed professionals (other than in the NHS), voluntary workers (including charity trustees and charity volunteers). Someone who is employed by a charity may be able to use the provisions of this Order.

Freedom of information and data protection

The Charity Commission for Northern Ireland is responsible for registering, regulating and reporting on the charity sector in Northern Ireland. As part of its work the Commission is lawfully required to collect and process personal data. Your personal details will be treated as private and confidential, and will only be retained for as long as is necessary in line with our [retention policy and in compliance with the Data Protection Act 2018](#). You may want to read the Commission's [Privacy notice](#) which explains what we do with personal data and your rights in relation to that processing.

The Freedom of Information Act 2000 gives members of the public the right to know about and request information that we hold. This includes information received from third parties. If information is requested under the Freedom of Information Act, we will release it unless there are relevant exemptions. We may choose to consult with you first. If you think that information you are providing may be exempt from release if requested, please let us know.

More information

Website: www.charitycommissionni.org.uk

Email: admin@charitycommissionni.org.uk

Phone: 028 3832 0220

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