****

**All charities and other non-profit organisations must adhere to the legal and regulatory requirements that apply to the work that they do. There is a responsibility on charity trustees, directors and board members to find out what laws and regulatory requirements apply to their organisation and to ensure that the organisation complies with them.**

**This Sample Compliance Calendar should be amended/tailored to reflect the specific compliance requirements of your own charity or non-profit.**

**The Compliance Calendar is a useful addition to the board materials for a meeting to ensure that relevant actions are addressed by the Board. It can also assist with preparing the agenda for an upcoming meeting.**

**Following a meeting, you would note that an action was addressed at that meeting and can be a useful point of reference when updating the Compliance Record Form.**

**In addition to the Compliance Calendar and meeting minutes, a rolling action log/matters arising schedule can be maintained and presented at each meeting to ensure actions arising at previous meetings or between meetings are closed off.**

**Carmichael wishes to acknowledge the support of Colm Hanley, LK Shields Solicitors in the development of this resource.**

|  | **Requirement** | **Frequency/****Deadline** | **Action** | **Board Meeting****[DATE]** | **Responsibility** |
| --- | --- | --- | --- | --- | --- |
| **DIRECTORS’ DECLARATIONS** |
|  | **Conflicts of Interest Disclosure** At every Board meeting Directors/Trustees to disclose conflicts of interest before any issue is considered by the Board and whether any items have arisen which impact on their independence. Confirmation of compliance annually. | Annually | To be addressed at each board meeting. Confirmation of compliance by each director/trustee done annually |  | Directors/ Trustees/Secretary |
|  | **Register of Directors/Trustees Interests**Register to be maintained and updated as necessary. | Annually | To be addressed at board meeting. |  | Directors/ Trustees/Secretary |
|  | **Concurrent Directorships Disclosure**Directors to inform the Board of any material new directorships on the Boards and/or employee positions together with the time commitment for each directorship/employee position. Directors to inform the Board where any concurrent directorship is on the Board of an entity which supplies services to the Charity.**Resignations**Directors/Trustees to advise if they have resigned from the Board of any entities during the period between Board Meetings. | Annually | To be addressed at board meeting. |  | Directors/ Trustees |
|  | **Time Commitment**Directors/Trustees to confirm they have sufficient time to devote to the role of director of the organisation and the associated responsibilities. | Annual |  To be addressed at board meeting. |  | Directors/ Trustees |
|  | **Training** Board to consider any areas of training or skill development required to ensure they are able to discharge their duties. | Annual |  To be addressed at board meeting. |  | Chairperson/ Directors |
|  | **Charities Governance Code**Directors/Trustees to inform the Board that they had read the Charities Governance Code and the charity’s Governing Document.Directors /Trustees to review and approve the Charity Governance Code Compliance Record Form | Annual |  To be addressed at board meeting. |  | Directors/ Trustees |
| 7. | **Adequacy of Board papers and other Materials** Directors /Trustees to consider adequacy of board papers and whether they were distributed far enough in advance of the meeting to allow sufficient time to consider the material. | Annual | To be addressed at board meeting. |  | Directors/ Trustees |
| **REVIEW OF OPERATIONS/ACTIVITIES** |
| 8. | **Review of Charity’s Purpose**Directors /Trustees to ensure the charity is still acting in line with the charity’s purpose and providing public benefit | Annual | To be addressed at board meeting. |  | Directors/ Trustees |
| 9. | **Annual Plan**Agree an achievable annual plan of work. | Annual | To be addressed at board meeting. |  | Directors/ Trustees  |
| 10. | **Review of Resources**Directors /Trustees to review financial and non-financial resources  | Bi-Annual | To be addressed at board meeting. |  | Directors/ Finance/ Operations |
| 11. | **Annual Review Conflicts of Interests Policy**Annual Review of Conflicts of Interest Policy. | Annual | To be addressed at board meeting. |  | Directors/ Trustees |
| 12. | **Code of Conduct**Each director /Trustee to sign the Code of Conduct | Annual | To be addressed at board meeting. |  | Directors/ Trustees |
| 13. | **Annual Review of Roles and Responsibilities**Annual review and agreement on key board roles and responsibilities | Annual | To be addressed at board meeting. |  | Directors |
| **CYBER SECURITY** |
| 14. | **Cyber Security** Quarterly review of Cyber Security matters | Quarterly | To be addressed at board meeting. |  | Directors /Trustees/ IT |
| **REVIEW OF FINANCES** |
| 15. | **Management Accounts and Budget**Management Accounts, financial reports including bank statements, financial performance against budget and cash flow statements to be presented to the Board | Each board meeting | To be addressed ideally at each board meeting or at least each quarter. |  | Finance |
| 16. | **Presentation of Audit Plan**Auditor to present their audit plan for the financial year/period | Annual | To be addressed at board meeting. |  | Directors/ Auditor |
| 17. | **Consideration of Annual Report Audited Financial Statements** Annual Report and Audited Financial Statements for the period ended [ ] each year to be considered and approved by the Board. | Annual |  To be addressed at board meeting. |  | Directors /Trustees / Finance/ Auditor |
| 18. | **Filing of Annual Audited Financial Statements**Audited Financial Statements to be filed with CRO before [ ] each year. | Annual |  To be addressed at board meeting. |  | Secretary |
| 19. | **Annual Review of Partnerships/Key/Strategic Stakeholder Relationships** The Board should review partnerships/key stakeholder relationships and any issues that have arisen. | Annual |  To be addressed at board meeting. |  | Directors/ Trustees |
| 20. | **Annual Activity Report to Charities Regulatory Authority (CRA)**Submit Annual Activity Report to the (CRA) before [ ] each year (within 10 months of financial year end). | Annual |  To be addressed at board meeting. |  | Directors/ Trustees |
|  | **REVIEW OF THE BOARD** |
| 21. | **Board Evaluation and review of Board Membership** Review how the Board operates and make any necessary improvements. | Annual |  To be addressed at board meeting. |  | Directors/ Trustees |
| **REVIEW OF POLICIES AND PROCEDURES** |
| 22. | **Review of Policies and Procedures**Review policy list to ensure all policies are being reviewed to schedule or as needs arise, | Annual |  To be addressed at board meeting. |  | Directors/ Trustees |
| **RISK MANAGEMENT** |
| 23. | **Risk Management** Identify risks and consider how they are managed.  | Annual |  To be addressed at board meeting. |  | Directors/ Trustees |
| 24. | **Insurance**Review Organisation Insurance | Annual | To be addressed at board meeting. |  | Directors/ Trustees |
| **MARKETING REPORT** |
| 25. | **Marketing & Communications Report**Directors /Trustees to receive quarterly marketing & communications report | Each board meeting | To be addressed ideally at each board meeting or at least each quarter. |  | Marketing |
| **ANNUAL GENERAL MEETING (AGM)** |
| 26. | **AGM**AGM to be convened in each calendar year | Annual |  To be addressed at board meeting. |  | Board/Secretary |

|  |  |  |  |
| --- | --- | --- | --- |
|   | **FILINGS AND RETURNS** |  |   |
|   | **Return Name** | **Responsibility** | **Frequency** |
| 1 | Annual Report and Audited Financial Statements | Company Secretary | Annually |
| 2 | Annual Report to CRA (charities only)  | Secretary | Annually |
| 3 | Statement of Compliance with the Code | Company Secretary | Annually |
| 4 | VAT Returns (if applicable) | Finance | Bi-Monthly |
| 5 | Tax Return (Payroll) | Finance | Monthly |
| 6 | Funders Compliance reports | CEO/Chairperson | As required by funder |