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**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 |

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|  | **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 |