

Interim Reporting Requirements

Analysis of consultation responses



March 2014

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1. Foreword

The consultation on interim reporting requirements marked significant progress towards the Charity Commission for Northern Ireland's (the Commission's) objectives of promoting public trust and confidence in charities and promoting legal compliance by charity trustees.

The interim proposals are designed to ensure that the Commission obtains key information on registered charities, prior to full accounting and reporting regulations coming into force. Annual reporting by registered charities is a key element in the Commission's ongoing regulatory work and is essential to keep the new *register of charities* up to date.

The purpose of this report is to provide an analysis of feedback received and to set out the Commission's response, including any action we intend to take.

We were very pleased with the response to the consultation, both in terms of participation in consultation events and in written comments submitted to the Commission. We learned a great deal from the process, and were glad to engage with a wide range of stakeholders in Northern Ireland, continuing the process of engagement that began with the consultation on our public benefit and registration guidance earlier in 2013.

We would like to thank all of those who took the time to attend events or to provide us with written comments. We recognise that many respondents were charity volunteers, using their own time to engage with us and provide their input. We hope that this report will demonstrate that we have listened to what was said and have responded where we could.

The interim reporting programme is due to launch on 1 April 2014 and is shaped by many of the comments and suggestions made to us. We are currently working with the Department for Social Development on accounting and reporting regulations and anticipate launching the full programme early in 2015.

Thank you



Frances McCandless

Chief Executive, Charity Commission for Northern Ireland

2. Introduction

On Monday 23 September 2013, the Commission opened a 12 week public consultation into the information we propose to collect through the interim reporting programme.

The consultation closed on Friday 13 December. We received feedback from more than 300 people who attended consultation events and responses from 47 individuals and organisations. This paper provides an analysis of feedback received during the consultation.

A list of respondents is attached at [Appendix 1](#).

Background

Compulsory charity registration launched in Northern Ireland in December 2013. Once registered with the Commission, all charities will be required to provide information on their activities, governance and finances through an annual monitoring return and to submit their accounts and reports to the Commission for inspection on an annual basis.

While the Commission is responsible for determining the information required in the annual monitoring return, the Department for Social Development (DSD) is responsible for developing the full accounting and reporting regulations, which will set out:

- the form and content for charity accounts
- levels of review or audit
- the content of the trustee annual report.

These regulations will be consulted on in 2014 and we anticipate they will come into force in early 2015. Until then, the interim arrangements set out in this programme will be in place and will enable effective regulation of registered charities in the interim.

Consultation objectives

The purpose of the consultation was to provide an opportunity for anyone with an interest in the work of charities to help shape the interim reporting requirements.

In particular, the consultation sought views on the following:

- the objectives of the monitoring programme
- the interim reporting proposals, timescales and deadlines
- the content of the annual monitoring form.

Consultation methodology

A consultation document - *Interim reporting requirements consultation document* - was published and information was disseminated to stakeholders using email, postcards, local media, and our website and Twitter feed. Additionally, five consultation events took place.

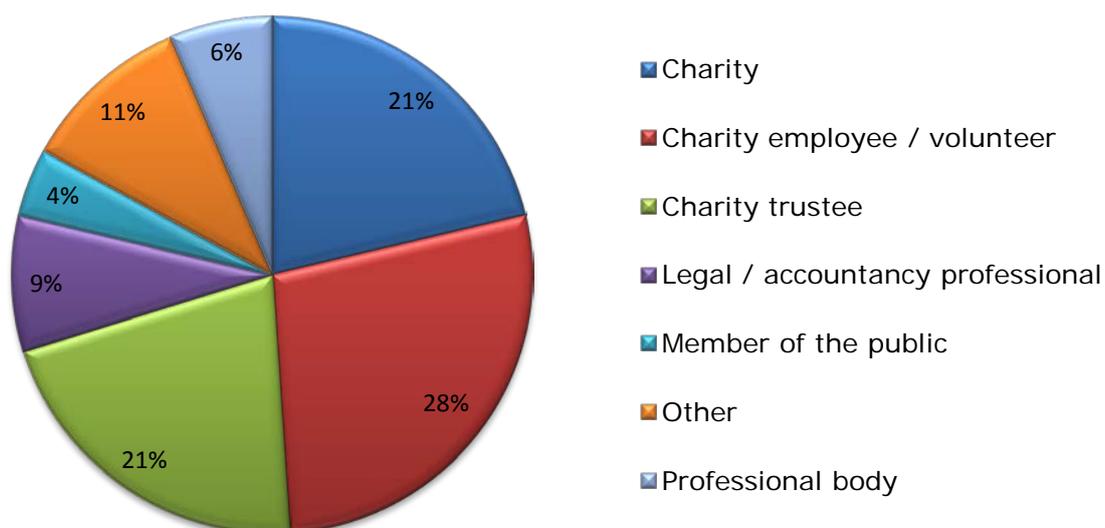
There were 5 ways to respond to the consultation:

1. By participating in one of the consultation events. These events were held in Belfast, Craigavon, Ballymoney and Omagh.
2. By completing the online consultation survey accessed via the consultation page on our website.
3. By completing the consultation response form in the consultation document which could be downloaded from the website and returned by email or by post.
4. By contacting the Commission (by email, post, telephone) with comments.
5. By joining in with the discussion via the Twitter feed **@CharitycomNI** using **#NIcharities**

Responses

Comments were collated from more than 300 people who attended consultation events organised by the Commission.

47 individual responses were received from a mix of charities, charity employees or volunteers, professional bodies, umbrella organisations and members of the public. The breakdown is shown below:



In addition, we met individually with a number of umbrella groups and organisations from various parts of the charity sector.

Feedback was positive and constructive. Respondents acknowledged the importance of an interim reporting programme, supported the proposed monitoring objectives and agreed that the interim programme should have submission of an annual monitoring return form and charity accounts and reports at its core. Most comments received related to specific elements of the draft annual monitoring return.

Some responses were beyond the remit of the consultation, for example comments on charity registration. These have been noted elsewhere.

Feedback is grouped into five sections:

- [Objectives of the monitoring programme](#)
- [Interim reporting proposals](#)
- [Annual monitoring return](#)
- [General feedback](#)
- [Feedback on methodology.](#)

Statistics are provided on the key areas of response. It should be noted that these statistics are based on the written responses received however we can confirm that they are also representative of the feedback received from the consultation events.

[Thank you](#)

The Charity Commission for Northern Ireland would like to thank everyone who took part in this consultation. We have considered all comments and submissions to ensure that the interim reporting programme, which will be launched in April 2014, meets the needs of all stakeholders.

3. Objectives of the monitoring programme

3.1 What we asked

The consultation document set out six monitoring objectives, each of which was drawn from the Charities Act (Northern Ireland) 2008 (as amended) (the 'Charities Act'). These objectives are:

1. Check for compliance with charity law
2. Discover where there is misconduct, mismanagement and inappropriate use of charitable property and funds
3. Encourage good practice
4. Provide information about the charity sector
5. Provide information on each charity
6. Provide an up-to-date register of charities in Northern Ireland.

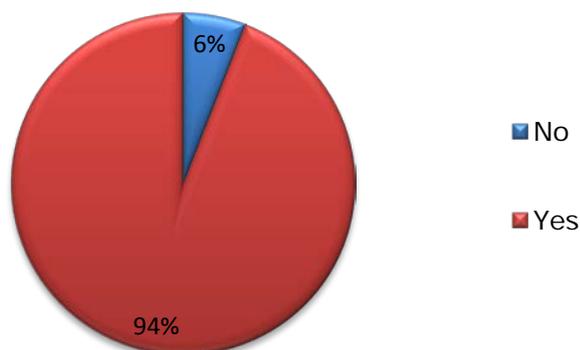
We asked:

- Are the objectives for the monitoring programme reasonable?

3.2 What you told us

	Individual responses	Yes	No
Are the objectives for the monitoring programme reasonable?	34	94%	6%

Are the objectives for the monitoring programme reasonable?



94% of individual respondents who answered this question said that the objectives of the programme are reasonable. This represents very strong support for the proposed objectives. Additionally, feedback from tables at the consultation events was positive.

A number of respondents commented on the importance of objective 3, to encourage good practice, but suggested that 'good practice' would need a more comprehensive definition, with one respondent querying whether a 'code' or 'standard' of good practice would be produced.

Others felt that the objectives should be reordered, with the encouragement of good practice coming before checking for compliance with charity law. It was suggested that the interim monitoring objectives should emphasise sharing information with and supporting trustees.

However, the general view was that, while it is preferable for charities to meet their obligations and comply with charity law in the first instance, the Commission's objectives should reflect a firm stance on identifying concerns and enforcing compliance with the law.

3.3 What we are going to do

These objectives will be used to inform the full monitoring programme which will be developed during 2014.

No objective is more important than another. Rather, the six objectives are interlinked. For example, objectives one and two – checking for compliance with charity law and discovering misconduct or mismanagement – will enable targeted guidance in support of objective three – encouraging good practice.

We will take a proportionate approach to the promotion of good practice and good governance around key areas identified through concerns, enquiries from charities and information gathered through the monitoring programme. Guidance and thematic reports will be developed and disseminated.

We will publish comprehensive guidance on the monitoring programme. This will include clear definitions of terms and an explanation of each objective.

Actions

- **We will develop a full monitoring programme and publish guidance by Spring 2015**
- **Information gathered through the monitoring programme will be used to inform guidance on good practice.**

4. Interim reporting proposals

4.1 What we asked

The consultation sought general views on the interim reporting proposals looking specifically at:

- whether it is clear what information is required from charities
- whether the timescale and deadlines for providing information are clear
- whether the proposals are reasonable as an interim measure.

We asked:

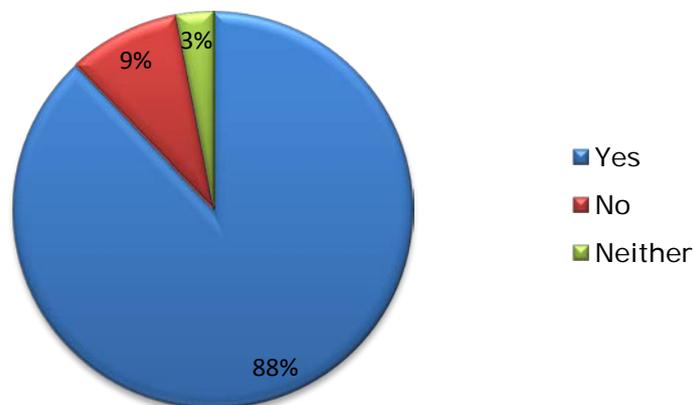
- Are the interim reporting proposals reasonable in the absence of full accounting and reporting regulations?
- Is it clear what information is required from charities as part of the interim reporting programme?

4.2 What you told us

	Individual responses	Yes	No	Neither
Are the interim reporting proposals reasonable in the absence of full accounting and reporting regulations?	32	88%	9%	3%

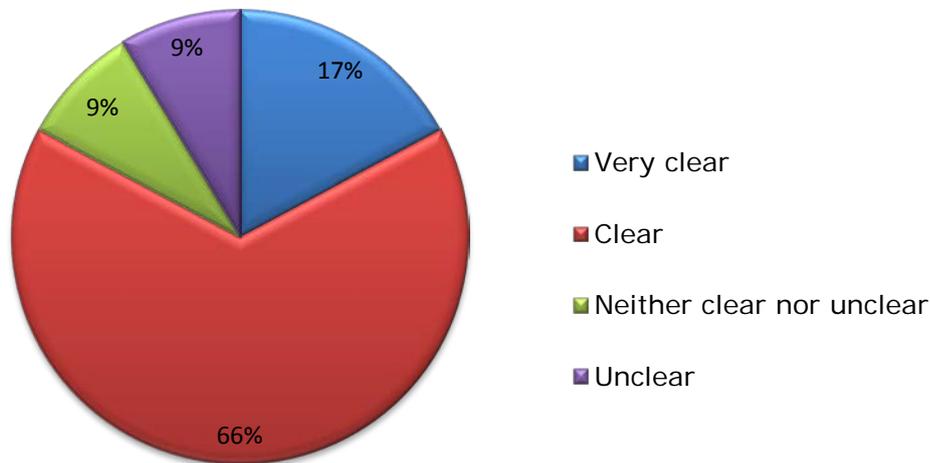
88% of respondents who answered this question agreed that the interim reporting proposals were reasonable.

Are the interim reporting proposals reasonable in the absence of full accounting and reporting regulations?



35 people also provided their views on whether it was clear what information would be required from charities as part of the interim reporting programme. 83% felt that the requirements were very clear or clear.

Is it clear what information is required from charities as part of the interim reporting programme?



Respondents were also satisfied with the timescale and deadlines for providing information, and found the information in the consultation document to be clear and helpful.

Common issues

A number of respondents pointed out that, in the interim period, it is possible that a relatively small proportion of charities in Northern Ireland will be subject to these proposals given that they apply only to registered charities. They suggested that this be clarified in the proposals.

Attendees at events emphasised the importance of flagging deadlines to charities when they are registered, and subsequently when a deadline is approaching.

An important issue raised was the legal basis for proposals within the programme. In particular, it was suggested that the proposals do not sufficiently spell out the source of the obligation to keep accounting records and submit certain information to the Commission.

4.3 What we are going to do

We welcome the positive views expressed regarding the proposed interim reporting proposals, and the constructive suggestions to clarify key elements of the programme.

Number of charities affected

While 1 January 2015 is the expected date when the full accounting and reporting regulations will be launched, if there is any delay the interim arrangements will continue. We will continue to emphasise in our guidance that the interim programme will only impact on registered charities.

Flagging deadlines

We appreciate the need to issue reminders to registered charities when the deadline for submitting their monitoring return and accounts is approaching. Information on annual reporting is issued to newly registered charities as part of the welcome pack, and email reminders will be sent. Charities will also be able to view their filing deadlines on the register of charities.

We are currently working with helper groups as a source of support for charities putting together their application for registration, and it is possible that helper groups could be another route for alerting organisations of pending deadlines. We will continue to work with helper groups to explore this possibility.

Legal basis for requiring information

The functions of the Commission are set out in section 8 of the Charities Act. These include:

- encouraging and facilitating the better administration of charities, and
- identifying and investigating apparent misconduct or mismanagement in the administration of charities and taking remedial or protective action in connection with misconduct or mismanagement therein.

The inspection of accounts is essential for these functions to be properly carried out. The sections of the Charities Act which impose a duty to prepare annual accounts and reports in a particular format are not yet commenced. In the interim, we are using our powers to request information under section 70 and section 10(1) of the Charities Act. Section 10(1) states that "the Commission has power to do anything which is calculated to facilitate, or is conducive or incidental to, the performance of any of its functions or duties."

Using these powers in this interim period, charities will be required to submit their accounts in the format they are currently prepared.

Actions

- **Information on reporting requirements is contained in the welcome pack that is sent to newly registered charities; we will ensure this information is kept up to date**
- **Reminders will be sent advising registered charities that their reporting deadline is approaching**
- **We will work with helper groups to disseminate information on reporting deadlines.**

5. Annual monitoring return

5.1 What we asked

In the consultation document, the Commission set out proposed questions for the annual monitoring return. The annual monitoring return will be an online form. Registered charities will be able to access it through 'online services' on the Commission's website www.charitycommissionni.org.uk

The proposed monitoring return form was divided into two parts, with Part A being compulsory for all charities, and Part B voluntary and only for those charities with income in excess of £100,000.

We asked:

- Do you agree with the proposed areas of questioning in the annual monitoring return?
- Should the level of information required in the annual monitoring return be streamlined by level of gross income?
- If so, what should the threshold be?
- Do you have any other comments regarding the proposed questions in the annual monitoring return?

5.2 What you told us

	Individual responses	Yes	No
Do you agree with the proposed areas of questioning in the annual monitoring return ?	25	56%	44%
Should the level of information required in the annual monitoring return be streamlined by level of gross income ?	32	91%	9%

This aspect of the consultation received the most feedback. There was strong consensus in support of the need for all charities to submit an annual monitoring return form.

A small number did question the need for any kind of monitoring of certain groups of charities. However, debate was largely around the inclusion of a number of questions, and some concern regarding the amount of information requested, particularly from smaller charities.

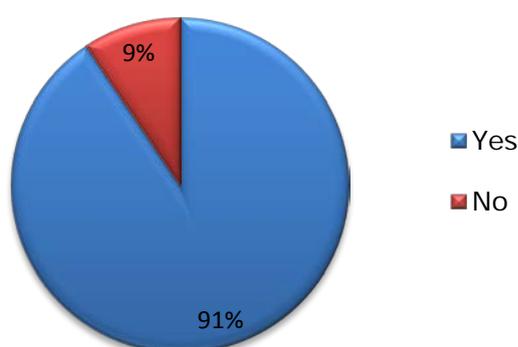
Specific questions that sparked debate included those relating to:

- public benefit reporting
- capital expenditure
- fundraising
- gift aid.

Streamlining information required by level of gross income

Respondents agreed that the level of information required from charities should be streamlined by level of gross income.

Should the level of information that charities must provide in the annual monitoring return be streamlined by level of gross income?



There was, however, some concern that even the proposed streamlining threshold resulted in too many questions being asked of smaller charities in particular. A range of respondents suggested that the number of questions was very onerous and should be reduced, while others called for an exemption for the smallest charities.

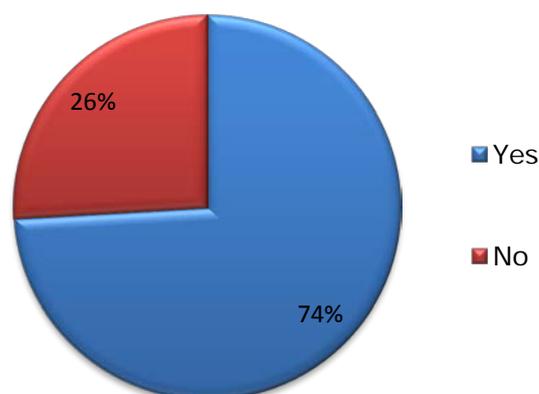
Public benefit reporting question

Two respondents queried the legal basis for including the public benefit reporting question in the annual monitoring return. Public benefit reporting will likely be part of the Trustee annual report once the Department for Social Development has introduced full accounting and reporting regulations in 2015. In the interim, it was argued that this information would be difficult for charities to provide, and detailed guidance would be required.

Capital expenditure question

The consultation sought views on the inclusion and content of a question asking charities to provide details of their capital expenditure. The majority of respondents agreed that the Commission should focus on this area however additional comments and feedback from events indicated that the draft question posed was not suitable.

Do you agree the Commission should ask charities for details of capital items they buy if the purchase is above a certain cost/expenditure threshold?



74% of respondents agreed that the Commission should be asking questions around capital expenditure. It was argued, however, that the question posed was impractical for certain types of charity, for example housing associations, and extremely onerous for smaller charities. Generally, respondents were not in favour of introducing a percentage based or other minimum threshold as these could still create a burden for some charities, and potentially exclude other charities with significant capital expenditure. Additionally, it was identified that the question did not capture information on asset disposal or leasing.

Fundraising question

A range of respondents challenged the need for a question relating to membership of the Fundraising Standards Board (FRSB), and for this information to be displayed publicly. The main areas of concern were:

- fear that non-membership of the FRSB would be viewed negatively and potentially damage the reputation of the charity
- lack of awareness of the FRSB across Northern Ireland
- cost of membership of the FRSB.

Some respondents made the point that, if we do publish this information, we must make it clear that not all charities need to be members of the FRSB as not all charities fundraise from the public.

Some respondents did feel that displaying this information on the *register of charities* would be a positive step to help increase awareness of self-regulation and improve public knowledge.

Gift Aid question

The Gift Aid question was challenged in six of the individual responses and at all of the consultation events. There was a general concern that the public may not be aware of the legitimate reasons a charity may not claim Gift Aid, for example, not receiving any donations from UK taxpayers. In this context, publicising that a charity did not claim Gift Aid could be damaging to that charity. A number of respondents suggested that, if the Commission retains this question, it should not make the results publicly available.

Organisations subject to dual regulation

Finally, a number of respondents raised concerns around dual regulation and sought assurances that the Commission would liaise with the other regulators to minimise the burden where possible. These respondents recognised the value of having a well-regulated charities sector, and were keen to work with the Commission on achieving a solution.

5.3 What we are going to do

Streamlining information required by level of gross income

We recognise the concerns raised about the number of questions contained within the draft monitoring return. We will streamline the annual monitoring form, introducing a basic annual return for smaller charities with an income of £10,000 or less.

The Charities Act does not allow for any charities to be exempt from regulation, therefore we will not be exempting any charities from the interim reporting programme.

The revised annual monitoring return will have three sections:

- one for all charities to complete – basic annual return (mandatory)
- one that must only be completed by charities with an income over £10,000 (mandatory)
- one that should only be completed by charities with an income over £100,000 (voluntary).

The basic annual return will update the information already held on the register and request some additional information on income and expenditure, activities during the year, and the inclusion of the charity's accounts and reports.

Public benefit reporting question

Legally, we are entitled to gather information through regulations made using Section 70 of the Charities Act. Further, Section 4(6) of the Charities Act obliges charity trustees to have regard to the Commission's *Public benefit requirement* statutory guidance "when exercising any powers or duties to which the guidance is relevant". This includes when starting a charity, applying to register as a charity, running and reporting annually on a charity.

However, we took on board comments regarding public benefit reporting and have redrafted the question. We will ask charities to report on how their activities during the year have been in advancement of their charitable purposes. Charitable purposes must be for the public benefit.

The inclusion of this question will allow the public and the Commission to see what activities the charity has carried out during the year to advance its charitable purposes. Where it appears that a charity's activities are not in line with its charitable purposes, we may contact the charity for further information and provide guidance and/or direction where necessary. This is an important aspect of our regulatory and monitoring work.

It is anticipated that public benefit reporting will be a component of the Accounting and Reporting requirements for charities in Northern Ireland and trustees should maintain awareness of the importance of public benefit throughout the life-cycle of a charity, not only at the point of registration.

Capital expenditure question

In asking a question on capital expenditure, we are seeking to identify any real or potential risk that charitable assets are not being used for exclusively charitable purposes. However, we recognise the need to structure the question so that it provides the relevant information without proving too onerous for charities.

Based on the response to the consultation, we have restructured the question and are no longer asking for details of fixed assets held or added during the year, but instead will ask whether the charity owns or leases capital assets, land or buildings and, if so, to confirm whether all assets have been used for charitable purposes.

Fundraising question

The rationale behind including a question on membership of the FRSB is to promote effective and transparent self-regulation in regard to charity fundraising.

In 2006, the UK charity sector, led by the Institute of Fundraising, established the FRSB to take forward sector-wide self-regulation of fundraising, driving up standards and practices and providing the public with a means of complaint; however membership of the FRSB remains voluntary. The annual membership fee is determined on a sliding scale based on income.

The Hodgson Review of the Charities Act 2006 recommends that the Charity Commission for England and Wales (CCEW) do more to support self-regulation, including by asking at point of registration and elsewhere whether organisations are members of the FRSB. Without effective self-regulation, the Cabinet Office may seek to introduce more formal regulation of fundraising and it is important that charities are aware of the possible implications of this. In 2013, CCEW consulted on proposals within their annual return from 2014 onwards. 209 respondents to that consultation agreed that membership of the FRSB should be shown on the *register of charities*, compared to only 27 who disagreed.

We have, however, taken comments on board and the questions relating to fundraising have now been revised. The revised annual monitoring return will only ask for membership of the FRSB if the charity answers yes to the question 'Did the charity raise funds from the public during the year.' This information will remain available to the public on the *Register of charities*. We also ask if the charity is a member of the ICTR scheme, a self regulatory fundraising scheme which also operates in Northern Ireland.

Charities with an annual income of less than £10,000 must now only complete a basic annual return and this question will not be part of it.

Gift Aid question

The intention of the question on Gift Aid is to assist the charity sector by obtaining key information that may lead to an increase in the number of charities becoming aware of and claiming Gift Aid. The most recent study by NICVA estimated that £48 million of Gift Aid goes unclaimed by charities in Northern Ireland each year. We would also have an interest where a charity is not claiming funds to which they are entitled as it may be an indicator of mismanagement.

We propose to re-phrase this question to ask charities whether, if entitled, Gift Aid has been claimed on any eligible funds. As above, charities with income of £10,000 per year or less will not be asked to complete this question and must only complete a basic annual return.

Organisations subject to dual regulation

The Commission has engaged with organisations that are subject to dual regulation. This is a complex area as the Commission must fulfil its obligations to regulate all charities. We have a legal obligation to regulate all charities in Northern Ireland; therefore no organisation will be exempt from reporting to the Commission. However, we recognise and are keen to minimise the burdens of dual regulation. A number of the changes made to the annual monitoring return should help in this area, particularly in relation to the questions on capital expenditure which were raised as being particularly problematic. We will look at providing guidance for organisations that prepare their accounts using a Statement of Recommended Practice (SORP) other than the Charities SORP enabling them to map information into the financial section of the annual monitoring return if it applies. We have also consulted with other relevant regulators and are confident that the information required will not be too onerous to provide.

Response to other comments

Finally, there were a number of constructive suggestions regarding the removal or rewording of questions that were straightforward and readily accepted. For example:

- remove question asking for the name of the individual within a charity who prepares the accounts
- request an auditor's reference in order to validate that they are on the Register of Statutory Auditors
- insert a question which asks the number of volunteers within a charity in addition to the number of employees.

Several questions and declarations will be rephrased slightly to ensure clarity and ease of understanding. For example, we will reconstruct the vulnerable beneficiaries declaration to include a screening question which first asks whether the organisation works with vulnerable beneficiaries.

Actions

- **Introduce basic annual return for smaller charities (income of £10,000 per year or less)**
- **Restructure and rephrase a number of questions and declarations to ensure clarity and ease of understanding**
- **Remove question requiring name of 'preparer of accounts'**
- **Introduce a question on the number of volunteers into the revised annual monitoring return**
- **Revise questions on capital expenditure, fundraising, Gift Aid and public benefit reporting in light of consultation responses**
- **Continue to liaise with organisations subject to dual regulation.**

6. General feedback

6.1 What you told us

Respondents provided comments on other aspects of the consultation and the interim reporting proposals. These included:

- the need for clear definitions and a glossary of terms to be included in any guidance, for example fundraising, serious incident reporting, employees
- a request to allow information and materials to be submitted in 'hard' copy rather than electronically
- a suggestion that the proposals focus on 'finance' only and not on allowing charities to 'tell their story'
- a number of queries related to registration were outside the remit of this consultation. For answers to these queries, individuals were referred to the [Registering as a charity in Northern Ireland](#) guidance on the Commission's website.

6.2 What we are going to do

Definitions and a glossary of terms will be included in the guidance which accompanies the launch of the programme. Additionally, charities will be able to click on 'i' buttons as they are completing the online form. This will provide further information to help in completing the question.

Charities required to report annually will have gone through the registration process and been able to access and upload information to an online form. We will, however, consider requests for hard copy forms on a case by case basis, for example, where an organisation has particular accessibility requirements.

Charities are able to 'tell their story' through their annual report and through reporting on their activities throughout the year in advancing their charitable purposes.

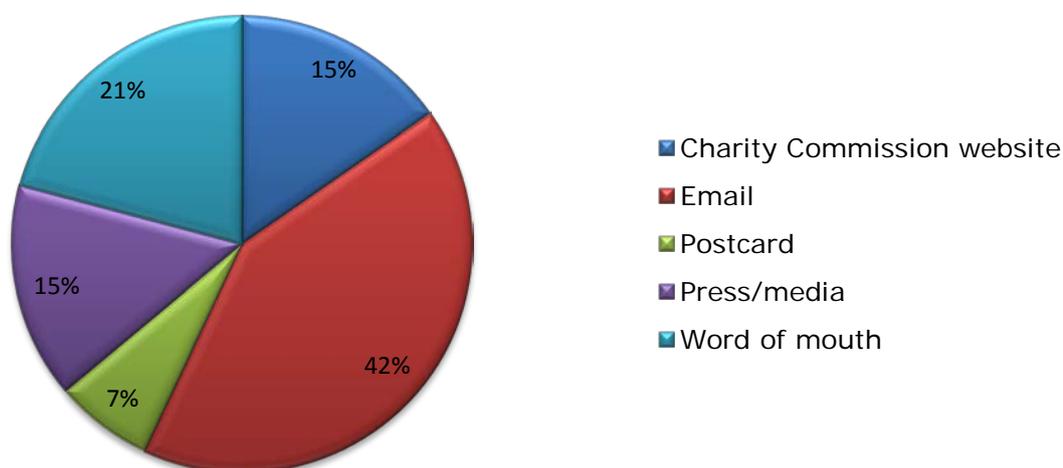
7. Feedback on methodology

Feedback on the consultation methods was overwhelmingly positive. We have, however, learned a number of lessons, and these will be incorporated into the planning for future consultations. They will also be used to refine our participation strategy which will be consulted on later this year.

Consultation events

72 feedback forms were received from attendees at consultation events. As part of the communications strategy, we communicated details of the consultation using direct mail postcards, email, articles on our website and twitter, and through the local press. Emails attracted the highest number of attendees.

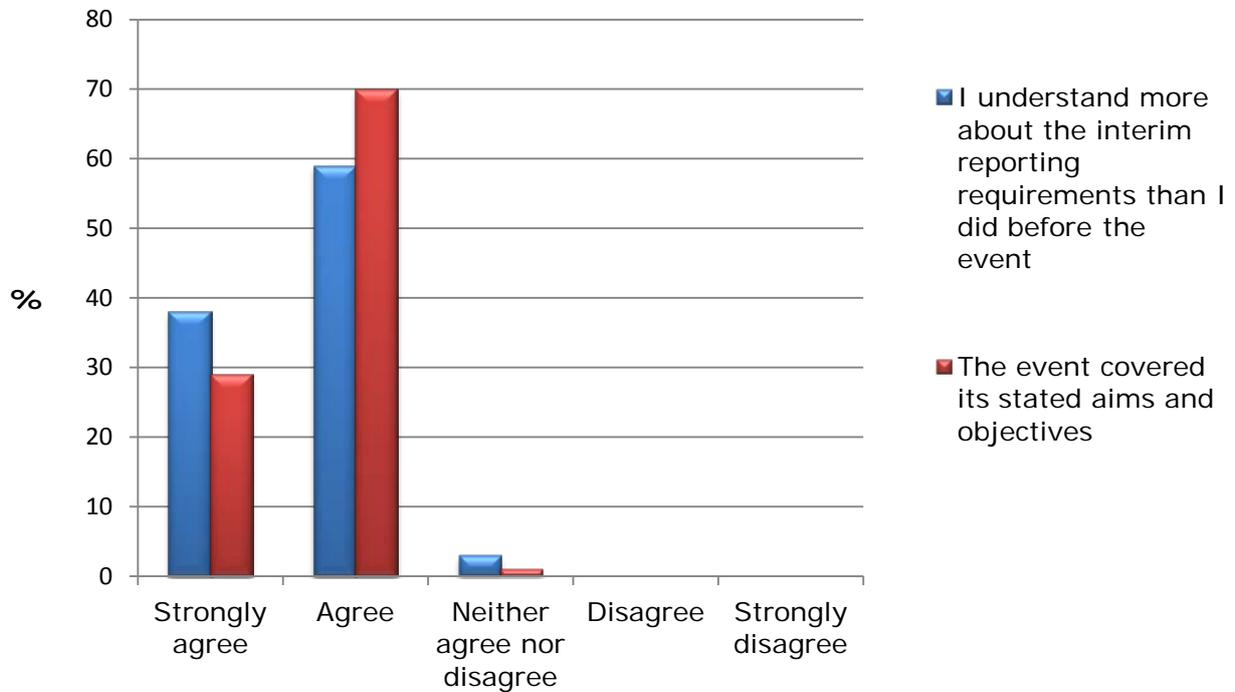
How did you hear about the event?



Feedback from attendees at events was strongly positive across the board. The table below provides a snapshot of the feedback received.

	Rated 'excellent' or 'good' (%)
Accessibility of events	97%
Booking process and pre-event organisation	96%
Content and delivery of the sessions	83%
Ease of accessing the consultation documents	93%
Length and timing of events	85%
Promotion of the event	71%
Venue and facilities	90%

97% of attendees agreed or strongly agreed that their understanding of the interim reporting requirements increased as a result of the event. No attendees felt that the events had not covered the stated aims and objectives of increasing awareness and gathering feedback on proposals.

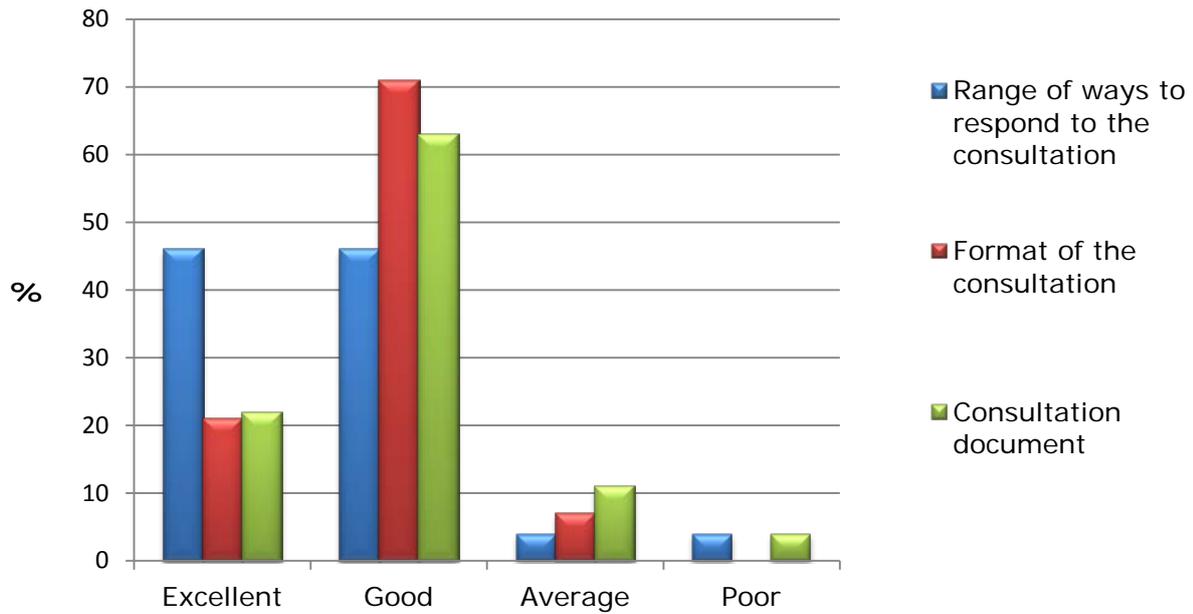


Attendees provided comments on what they found most helpful about participating in the consultation events. These included:

- taking away the 'fear factor'
- providing an opportunity to ask questions about the proposals
- talking issues through with other charities
- meeting members of the Charity Commission for Northern Ireland
- receiving advice about the need to prepare in advance
- recognising the need to work on governing documents.

Individual responses

Additionally, individual respondents were asked to comment on the consultation methods used and to provide suggestions for improvement.



Feedback was very positive with the majority of respondents reporting that they found the range of ways to respond to the consultation, the format of the consultation, and the consultation document to be 'excellent' or 'good'.

8. Next steps

Feedback received during the consultation has been used to amend and update the interim reporting policy, produce non-statutory regulations for the annual monitoring return and refine the programme guidance.

The interim reporting programme will launch on 1 April 2014.

The Department for Social Development is responsible for developing the charities Accounts and Reports regulations for Northern Ireland. These are anticipated to come into operation from 1 January 2015, at which stage the Commission can implement a full reporting regime for registered charities.

We anticipate that the Commission and the Department for Social Development will jointly consult on the full accounting and reporting regulations later in 2014. Further information will be published on the Commission's website www.charitycommissionni.org.uk

Appendix 1: Consultation participants

Below are the lists of participating organisations and individuals. Note that a number of respondents chose to remain anonymous therefore their details are not listed below.

Individual respondents

ABC Community Network
Alistair Wilson
Ballynahinch Support Group
BIG Lottery Fund
Carrickfergus Community Coordinator
Charity Law Association Working Party
Chartered Accountants Ireland
Church of Ireland
Clodhna Rae
Clive Knox
Craigavon Samaritans
Criminal Justice Branch Service Improvement Department, PSNI
Early Years
Fiona McCabe
Fonic Trust
Harper Adams in Ireland
James Purdy
Jim Wills
Julie McKee
Law Society of Northern Ireland
Martin Flynn
Nigel Murdock
Northern Ireland Association for Mental Health (NIAMH)
Northern Ireland Council for Voluntary Action (NICVA)
Northern Ireland Federation of Housing Associations (NIFHA)
Omagh Forum for Rural Associations
Pat McCann
Paul Dickson
PTA-UK
QUB Foundation Board
Queens University Belfast
Raymond White
Thomas McCullough
Tim Hughes
Volunteer Now
Youthnet
Yvonne Shields

Attended consultation events

Amber Community Development Agency
Antrim City Council
Ardglass Viking Association
Association of Talking Newspapers Northern Ireland
Autism Network NI
Ballycastle Church Action
Ballymena Youth Academy
Ballymoney Church of God
Belfast High School
Cancer Focus NI
Care for Cancer
Care in Crisis
Carrickfergus Community Forum
Causeway U3A
Causeway Women's Aid
CEF Missionary Organisation
Central Benevolent Fund
Children's Heartbeat Trust
Cleaver Fulton Rankin Solicitors
Community & Voluntary Services
Community Change
Copius Community
Council for Catholic Maintained Schools
Craigavon Samaritans
Cunningham Coates Stockbrokers
Diocese of Derry
Donaghmore Parish Church
Drumlough Presbyterian Church
Early Years
Edwards and Company Solicitors
Enable
Finegan Gibson Ltd
Fonic Trust
Fortwilliam Towns Women's Guild
Friends of the Cancer Centre
Garryduff Presbyterian Church
Girls Brigade NI
Glenmanus Reformed Presbyterian Church
Glens U3A
Global Reconciliation Projects
Goldblatt McGuigan
Harper Adams in Ireland
Harpurs Hill Children and Family Centre
Highkirk Presbyterian Church
Home-Start Causeway
JS Campbell & Co

KHA Accountancy
Kiltonga Christian Fellowship
Koinonia John the Baptist
Laganview Enterprise Centre
Limavady Reformed Presbyterian Church
Lisburn and District Scout Council
Lisburn Christian Fellowship
Little Orchids Children's Centre
Magherafelt District Advice Service
Mahema Consult
McAneney Accounting Services
McAteer & Co Solicitors
Methodist Church in Ireland
Mid Antrim Animal Sanctuary
Millstrand Integrated Primary School Parents Council
Moore Stephens
NI Crimestoppers
NICVA
North City Business Centre
North Down Group of Advanced Motorists
Northern Ireland Alternatives
Northern Ireland Environment Link
Northern Ireland Retired Police Officers Association
Northern Ireland Scout Council
NSPLI -Orphan Society Association for the Protection of Rights
Remonstrant Synod of Ulster
Odyssey Trust Company Ltd
Omagh Forum for Rural Associations
Playboard NI
Praxis Care
Presbyterian Church in Ireland
Pretty in Pink Breast Cancer
Price Waterhouse Coopers
Prospects
PTA - NI
Quilter
Rainey and Associates
REACT
Resurgam Trust
RUA Trust
S D Brown and Co
Seagoe Parish Church
Shaw & Company Solicitors
SMC Accountants
Society of St Vincent de Paul
St Columbus Parish Church Portadown
Steven Rainey

Tandragee Free Presbyterian Church
Termonmaguirk Cancer Patients Comfort Fund
The Boys' Brigade
The Dales Community Association
The Honourable Irish Society
The Leprosy Mission NI
Ulidia Housing
Ullans Speakers Association
Ulster History Circle
University of Ulster Students Union
WF Lemon & Co Ltd
Youth Initiative