



CONSULTATION ON SECTION 167 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008

Issued 1 October 2025

ICAEW welcomes the opportunity to comment on the Consultation on section 167 of the Charities Act (Northern Ireland) 2008 published by The Northern Ireland Executive on 17 September 2025, a copy of which is available from this [link](#).

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This ICAEW response of 1 October 2025 reflects consultation with our Charity Committee which includes members from leading audit firms in the sector and members working in or volunteering with charities.

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KEY POINTS

1. We fully support the aim of the consultation of developing a fairer, more effective regulatory framework that supports trust in the sector whilst reducing unnecessary burdens.
2. We also support the principle of regulating (non-NI) institutions operating in Northern Ireland under s167 but urge that any reporting requirements strictly avoid imposing disproportionate burdens on cross-jurisdictional charities.
3. Requiring such organisations to prepare stand-alone Northern-Ireland-only accounts, separate from their main consolidated reporting, would be administratively onerous. For example, the basis of support cost allocation might be arbitrary and undermine the value of these accounts.
4. Such requirements also risk duplication and may deter organisations from maintaining or expanding work in Northern Ireland. In particular, if the separate accounts of activity in Northern Ireland were subject to some form of external examination, we believe that the additional expense would be of little benefit to a charity's beneficiaries.
5. Moreover, we are concerned that s167 as currently drafted is ambiguous (eg, in defining "institution" or what it means to "operate in or from NI"). We are pleased that the consultation aims to address this point.
6. We therefore answer the key questions in the consultation from our perspective.

ANSWERS TO SPECIFIC QUESTIONS

Question 4: If s167 is to be commenced, the Department proposes to amend the definition of a s167 institution, so that it includes the requirement to be a registered charity in any other jurisdiction

7. We support a – Yes
8. The legislation should be clarified with precise definitions and thresholds in close consultation with the sector to ensure that additional regulation is workable, proportionate and does not discourage charitable activity in Northern Ireland.
9. We also believe that this provides appropriate protection to members of the public in Northern Ireland and will contribute to public confidence in charities.

Question 10: What form do you believe the s167 annual reporting should take?

10. We are in favour of b. a link to the accounts prepared under the law in the jurisdiction in which they are established.
11. This is because we consider that any accounting/reporting rules under s167 should permit use of existing consolidated accounts (with appropriate schedules or notes for NI activity) rather than full separate accounts.