

Carmichael.

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.

Some actions are highlighted to demonstrate that in advance of a meeting you would highlight the actions to be addressed at the 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.

[NAME OF ENTITY]

COMPLIANCE CALENDAR 2021

Note: This template suggests compliance as a quarterly agenda item. It is appreciated that most boards would meet more frequently than this.

| | Requirement | Frequency/ Deadline | Q1 Board Meeting [DATE] | Q2 Board Meeting [DATE] | Q3 Board Meeting [DATE] | Q4 Board Meeting [DATE] | Responsibility |
|--|--|------------------------|---|-------------------------------|---|---|---------------------------|
| DIRECTORS' DECLARATIONS | | | | | | | |
| 1. | Conflicts of Interest Disclosure At every Board meeting Directors 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 bi-annually. | Bi-annually | Action. To be addressed at board meeting. | N/A | N/A | Action. To be addressed at board meeting. | Directors/ Secretary |
| 2. | Register of Directors Interests Register to be maintained and updated as necessary. | Bi-annually | Action. To be addressed at board meeting. | N/A | N/A | Action. To be addressed at board meeting. | Directors/ Secretary |
| 3. | 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 to advise if they have resigned from the Board of any entities during the period between Board Meetings. | Bi-annually | Action. To be addressed at board meeting. | N/A | Action. To be addressed at board meeting. | N/A . | Directors |
| 4. | Time Commitment Directors to confirm they have sufficient time to devote to the role of director of the organisation and the associated responsibilities. | Annual | N/A | N/A | Action. To be addressed at board meeting. | N/A | Directors |
| 5. | Training Board to consider any areas of training or skill development required to ensure they are able to discharge their duties. | Annual | N/A | N/A | N/A . | Action. To be addressed at board meeting. | Chairperson/ Directors |
| 6. | Charities Governance Code Directors to inform the Board that they had read the Charities Governance Code and the charity's Governing Document. Directors to review and approve the Charity Governance Code Compliance Record Form | Annual | N/A | N/A | Action. To be addressed at board meeting. | N/A | Directors |
| 7. | Adequacy of Board papers and other Materials Directors to consider adequacy of board papers (e.g. agendas, minutes, financial reports, performance reports, items for decision, etc.) and whether board papers were distributed far enough in advance of the meeting to allow sufficient time to consider the material. | Annual | Action. To be addressed at board meeting. | N/A | Action. To be addressed at board meeting. | Action. To be addressed at board meeting. | Directors |
| REVIEW OF OPERATIONS/ACTIVITIES | | | | | | | |

[NAME OF ENTITY]

COMPLIANCE CALENDAR 2021

| | | | | | | | |
|---------------------------|---|-----------|---|---|---|---|--------------------------------------|
| 8. | Review of Charity's Purpose Directors to ensure the charity is still acting in line with the charity's purpose and providing public benefit | Annual | Action. To be addressed at board meeting. | N/A | N/A | N/A | Directors |
| 9. | Annual Plan Directors to agree the annual plan to include the strategic plan and operational plan, and monitor progress quarterly | Quarterly | Action. To be addressed at board meeting | Action. To be addressed at board meeting | Action. To be addressed at board meeting | Action. To be addressed at board meeting. | Directors |
| 10. | Review of Resources Directors to review financial and non-financial resources | Bi-Annual | Action. To be addressed at board meeting | N/A | Action to be addressed at board meeting | N/A | Directors/ Finance/ Operations |
| 11. | Annual Review Conflicts of Interests Policy Annual Review of Conflicts of Interest Policy. | Annual | N/A | N/A | Action. To be addressed at board meeting | N/A | Directors |
| 12. | Code of Conduct Each director to sign the Code of Conduct | Annual | N/A | N/A | Action. To be addressed at board meeting. | N/A. | Directors |
| 13. | Annual Review of Roles and Responsibilities Annual review and agreement on key board roles and responsibilities | Annual | N/A | N/A | Action. To be addressed at board meeting. | N/A | Directors |
| CYBER SECURITY | | | | | | | |
| 14. | Cyber Security Quarterly review of Cyber Security matters | Quarterly | Action. To be addressed at board meeting. | Action. To be addressed at board meeting. | Action. To be addressed at board meeting. | Action. To be addressed at board meeting. | Directors/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 | Quarterly | Action. To be addressed at board meeting. | Action. To be addressed at board meeting. | Action. To be addressed at board meeting. | Action. To be addressed at board meeting. | Finance |
| 16. | Presentation of Audit Plan Auditor to present their audit plan for the financial year/period | Annual | Action. To be addressed at board meeting. | N/A | N/A | N/A | 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 | N/A | Action. To be addressed at board meeting | N/A | N/A | Directors/ Finance/Auditor |
| 18. | Filing of Annual Audited Financial Statements Audited Financial Statements to be filed with CRO before [] each year. | Annual | N/A | Action. To be addressed at board meeting | N/A | N/A | 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 | N/A | N/A | N/A | Action. To be addressed at board meeting. | Directors |
| 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 | N/A | N/A | N/A | Action. To be addressed at board meeting. | Directors |

[NAME OF ENTITY]

COMPLIANCE CALENDAR 2021

| REVIEW OF THE BOARD | | | | | | | |
|-----------------------------------|--|-----------|--|--|--|---|-----------------|
| 21. | Board Evaluation and review of Board Membership Board evaluation and review of board membership is carried out every year to assess effectiveness of the Board, the range of skills and ensure succession planning is in place | Annual | N/A | N/A | N/A | Action. To be addressed at board meeting. | Directors |
| 22. | Review of Chairperson of the Board Formal review of the Chairperson is carried out annually | Annual | N/A | N/A | N/A | Action. To be addressed at board meeting. | Directors |
| REVIEW OF POLICIES AND PROCEDURES | | | | | | | |
| 23. | Review of Policies and Procedures Formal review of key policies and procedures to include employment, operational, decision-making, fundraising policies, Finance, data protection, complaints, | Annual | N/A | N/A | N/A | Action. To be addressed at board meeting. | Directors |
| RISK MANAGEMENT | | | | | | | |
| 24. | Risk Management Report Directors to consider risk management policy and insurance | Annual | N/A | N/A | N/A | Action. To be addressed at board meeting. | Directors |
| 25. | Risk Register Directors to review risk register and consider changes/updates | Quarterly | Action. To be addressed at board meeting | Action. To be addressed at board meeting | Action. To be addressed at board meeting | Action. To be addressed at board meeting | |
| MARKETING REPORT | | | | | | | |
| 26. | Marketing & Communications Report Directors to receive quarterly marketing & communications report | Quarterly | Action. To be addressed at board meeting | Action. To be addressed at board meeting | Action. To be addressed at board meeting | Action. To be addressed at board meeting | Marketing |
| ANNUAL GENERAL MEETING (AGM) | | | | | | | |
| 27. | AGM AGM to be convened in each calendar year | Annual | N/A | Action. To be address at Board meeting. | N/A | N/A | 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 |

[NAME OF ENTITY]
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