AN BINSE ACHOMHAIRC DO CHARTHANAIS
CHARITY APPEALS TRIBUNAL

CAT APPEAL – CAT2025-001

UNDER SECTION 45(3) OF THE CHARITIES ACT 2009

APPEAL

OF

European Business Ethics Network Ireland

AGAINST

CHARITIES REGULATOR DECISION OF 10th February 2025,

The Appeal hearing held on 07th May 2025

DETERMINATION OF APPEAL

Contents

THE CHARITIES TRIBUNAL AND MEMBERSHIP 3
THE APPELLANT CHARITY 3
THE RESPONDENT AUTHORITY 3
BACKGROUND TO THE APPEAL 3
DECISION TO REMOVE THE APPEALANT FROM THE CHARITIES REGISTER 4
THE APPEAL 4
HEARING BEFORE THE TRIBUNAL 4
REPRESENTATION 5
TRIBUNAL MEMBERS 5
INTRODUCTIONS 5
DOCUMENTS 5
SUBMISSION FROM THE APPELLANT 6
RESPONSE FROM THE AUTHORITY 6
EVIDENCE 6
DECISION 8

THE CHARITIES TRIBUNAL AND MEMBERSHIP

1. The Charity Appeals Tribunal ("the Tribunal") was established under Section 75 of the Charities Act 2009 ("the Act"). The tribunal is a statutory body established with effect from 1 August 2016. The function of the tribunal is to hear and adjudicate on appeals against certain decisions of the Charities Regulator, under Section 45 of the Charities Act 2009.

2. The members of the Tribunal at the time of the hearing of the Appeal were:

- Patrick O'Connor (Chairperson),
- Nuala Dockry BL.,
- Karen Horgan.
- Carol Fawsitt,
- Bill Holohan SC.,

THE APPELLANT CHARITY

3. The name and address of the Appellant is **European Business Ethics Network Ireland** ("the Appellant") having a registered office at 21a Crannagh Road, Rathfarnham, Dublin 14, W14 W0Y0**.**

THE RESPONDENT AUTHORITY

4. The Respondent Authority ("the Authority") is the Charities Regulatory Authority established under section 13 of the Act.

BACKGROUND TO THE APPEAL

5. Prior to the establishment of the Act and in particular its Part 3 (section 39) which came into operation on 16 October 2014, there was no requirement for any charitable organisation operating in the State to register with any government authority. Those who had, as of October 2014 date, an entitlement to an exemption under section 207 or section 208 of the Taxes Consolidation Act 1997 and held a CHY number provided by the Revenue Commissioners, were deemed to be automatically registered in the Register of Charitable

Organisations ("the Register") established under section 39 of the Act. Such bodies were not obliged to apply for registration under the Authority's registration process.

6. The Appellant was incorporated as a company limited by guarantee on 22nd February 2011 company number 495258.

7. The Appellant did have exemption from the Revenue Commissioners, Charity registered Number (RCN) 20073633.

8. Whilst the Appellant was deemed registered in the Register, it continued to have a legal obligation to file annual returns with the Authority and in the failure to do so, the Appellant was warned that it could be removed from the Register. No annual returns were submitted by the Appellant from 28th February 2015 through to 28th February 2024.

DECISION TO REMOVE THE APPEALANT FROM THE CHARITIES REGISTER

9. By letter dated 10th February 2025 from the Authority to the Appellant, it was confirmed that on 07th February 2025 the Authority had decided that it, the Appellant, was no longer deemed registered on the Register.

10. The Appellant appealed the decision of the Authority to remove it from the Register pursuant to section 44(4) of the Act.

THE APPEAL

11. The Appellant served an appeal dated 25th February 2025, in accordance with the Regulations against the decision of the Authority.

HEARING BEFORE THE TRIBUNAL

12. The appeal hearing took place at the offices of the Residential Tenancies Tribunal at O'Connell Bridge House, Dublin 2, on 07th May 2025.

REPRESENTATION

13. The following parties appeared at the hearing.

On behalf of Appellant:

(i) Julian Clarke

(ii) Mark Cardiff

On behalf of Respondent:

(i) Mark Tottenham, barrister

(ii) Alan Fitzgerald

TRIBUNAL MEMBERS

14. The following members of the Tribunal heard the appeal.

Patrick O'Connor, Chairperson

Nuala Dockry BL

Carol Fawsitt

Karen Horgan

Bill Holohan SC

INTRODUCTIONS

15. At the opening of the hearing the members of the Tribunal introduced themselves, whilst all persons present in the room were identified by the Chairperson.

DOCUMENTS

16. The papers and documents in booklet form and duly indexed were made available to all the parties and the Tribunal members, theses being: -

(i) *Core Book* (the Core Book") items numbered 1 to 9 appended hereto in schedule one.

(ii) *Ancillary Papers* ("the Ancillary papers") numbered 10 to 38 appended hereto in schedule two.

SUBMISSION FROM THE APPELLANT

17. Mr. Clarke made submissions to the Tribunal on behalf of the Appellant as set out in the Core Book and as recorded in the Transcript of the hearing ("the Transcript"), same being appended hereto in schedule three.

RESPONSE FROM THE AUTHORITY

18. Mr Tottenham made submissions to the Tribunal on behalf of the Authority as recorded in the Transcript and as presented by him in writing same being appended hereto in schedule four.

EVIDENCE

19. The Tribunal considered the submissions of the appellant as set out in the Notice of Appeal and specifically at paragraph 6 thereof titled Grounds of Appeal. This document and others are set out full in the first schedule.

20 . It was clearly established, and acknowledged, that the Appellant, had failed to comply with its statutory obligations under Section 52 of the Act being the requirement to file an annual return within 10 months of the end of its financial year, for a period of 10 years from 28th February 2015 through to 28th February 2024.

21. There were communications between the Appellant's representatives, Julian Clarke, and the Authority which are outlined in the Grounds of Appeal at paragraph 6 thereof.

22. It was submitted to the Authority by the Appellant that "*the only reason we have not lodged annual reports is that we did not have access to the online annual reports section of the Charities Regulators CR Website*". However no convincing reason was given by the Appellant, during the hearing of the appeal, as to why it did not try or seek to submit the returns in hard copy to the Authority.

23. Efforts were made by Mr. Clarke, to have additional directors appointed to the Appellant through the years without success. The Tribunal noted this evidence. It was not relevant to the failure of the Appellant to comply with its statutory obligation.

24. The Appellant had been advised by the Authority on a number of occasions over a period of years dating back to the 31st July 2017 that it had an obligation to comply with the statutory requirements regarding the filing of returns.

25. The Tribunal noted the letters from the Authority to the Appellant dated 10th October 2023, 18th September 2024, 17th October 2024, 18th October 2024 and 31st October 2024 which clearly warned and pointed out to the Appellant the obligation to file reports, and the consequences of failure to do so.

26. The Tribunal specifically took note of the detailed letter of the 31st of October 2024 from the Authority to the appellant relating to its failure to file reports in accordance with its obligations under the Act.

27. By letter dated the 10th of February 2025 the Authority advised the Appellant that it was being removed from the Register of Charitable Organisations under Section 44 (4) of the Act for its failure to submit annual reports as required under Section 52 of the Act.

28. The Tribunal carefully considered all of the documents, letters and communications between the Authority and the Appellant same being set out in the first and second schedules hereto, and the responses given by the Appellant to the Tribunal during the course of the Appeal hearing.

29. The outline submissions on behalf of the Authority made by its Counsel were considered by the Tribunal.

30. The Appellant failed to comply with its statutory obligations to file returns as required under the Act. Therefore, it was in contravention of the provisions of the Act which were identified by the Authority to the Appellant.

31. The Appellant was notified in writing by the Authority that it was no longer deemed to be registered as a Charity under the provisions of the Act.

DECISION

32. Having considered the documents, and the submissions by both the Appellant and the Authority, the oral evidence provided, the Tribunal is satisfied to uphold the decision of the Authority that it, the Appellant, is no longer deemed to be registered as a Charity under the Act.

It dismisses the Appeal.

Dated this 18th day of June 2025

Patrick O'Connor

Chairperson.

SCHEDULE ONE

Core Book

SCHEDULE TWO

Ancillary Papers

SCHEDULE THREE

Outline written submission of the Authority

SCHEDULE FOUR

Transcript of the hearing