



**Statement regarding inspection of Good and New Shop
(Registered Charity Number 20074432)**

9 July, 2018

The Charities Regulator today confirmed that it is satisfied, following an inspection last month of the Donegal-based charity Good and New Shop (Registered Charity Number 20074432), that it has rectified the contravention of the Charities Act 2009 and adopted the necessary of course of action, identified by the Regulator in February when it imposed an intermediate sanction on the charity.

The Charities Regulator issued a notice to the Good and New Shop on 5 February, following an assessment of the charity by the Regulator. The assessment found that the charity had contravened section 47 of the Charities Act 2009 by failing in its duty to keep proper books of account.

The notice set out the proposed imposition of an intermediate sanction, being the publication of the contravention on the website of the Charities Regulator. The notice also set out the requirement for the charity to rectify the contravention within a specified timeframe, and the requirement to adopt the following course of action for the purposes of ensuring that the contravention concerned would not occur again:

- Introduce formal documented procedures for maintaining adequate accounting records;
- Assign the task of keeping proper books of account to a person(s) with the appropriate skills and experience;
- With regard to financial reporting:

- Introduce regular financial reporting detailing the income and expenditure (including the nature of that income and expenditure) and the assets and liabilities of the charity, and
- Ensure all financial reports are scrutinised by the charity trustees under a standing agenda item – ‘financial performance and position of the charity’ as part of all trustee meetings.

On 12 February 2018, the charity accepted the imposition of an intermediate sanction under section 73 of the Act, and undertook to rectify the contravention and adopt the course of action specified in the notice.

On 28 June 2018, the Charities Regulator carried out an inspection of the charity to determine if the charity had rectified the contravention and adopted the course of action set out in the Notice.

The Charities Regulator is satisfied that the charity has rectified the contravention referred to in the notice within the specified timeframe and has adopted the course of action set out in the notice.

For more information: email press@charitiesregulator.ie or contact Eamon Timmins, Head of Communications and Stakeholder Engagement, at 01-6331517 or 087-7520978.

ENDS

Notes for the Editor

On 5 February 2018, the Charities Regulator issued the Good and New Shop with a notice pursuant to section 73 of the Charities Act 2009 (the “Act”).

The notice followed an assessment of the organisation by the Charities Regulator’s Compliance Unit, which found the charity was not complying with its obligation to keep proper books of account under section 47 the Act.

On 12 February 2018, the Charity accepted the imposition of an interim sanction under section 73 of the Act and undertook to rectify the contravention and implement the measures specified in the Notice.

Section 73 of the Act, under which an interim sanctions was imposed on Good and New Shop, provides as follows:

73. — (1) Where, in relation to a registered charitable organisation, there is a contravention of section 47, 48, 50 or 52 or a direction under section 51 (2) and the Authority considers that it would be reasonable and proportionate in the circumstances not to bring proceedings for an offence consisting of the contravention but instead to impose an intermediate sanction, it may if the charity trustees undertake to—

- (a) rectify the contravention within such period as the Authority shall specify,
- (b) accept the imposition of intermediate sanctions by the Authority, and
- (c) adopt such course of action (if any) as may be agreed upon by them and the Authority for the purpose of ensuring that the contravention does not occur again,

impose one or more intermediate sanctions on the charity trustees or the charitable organisation, as it considers appropriate.

(2) Where the Authority proposes to perform functions under subsection (1), it shall serve a notice on the registered charitable organisation or the charity trustees concerned of the proposal.

(3) Subject to subsection (4), proceedings for an offence consisting of the contravention concerned shall not be brought if the charity trustees of the charitable organisation concerned give an undertaking in accordance with subsection (1).

(4) Where the charity trustees of a registered charitable organisation refuse to give an undertaking in accordance with subsection (1), or having given such an undertaking fail to—

- (a) rectify the contravention concerned within the period specified by the Authority, or
- (b) implement the measures specified in an agreed course of action,

proceedings for the offence consisting of the contravention concerned shall be brought.

(5) In this section “intermediate sanction ” means—

- (a) removal of the charitable organisation from the register for such period as the Authority shall determine, or
- (b) publication of particulars of the contravention concerned on the internet website of the Authority.