

OUR ROLE  
& SERVICES

## Complaints about charities



## The Charity Commission

The Charity Commission is the independent regulator of charities in England and Wales. Its aim is to provide the best possible regulation of charities in England and Wales in order to increase charities' effectiveness and public confidence and trust. Most charities must register with the Commission, although some special types of charity do not have to register. There are over 160,000 registered charities in England and Wales. In Scotland the framework is different, and the Commission does not regulate Scottish charities.

The Commission provides a wide range of advice and guidance to charities and their trustees, and can often help with problems. Registered charities with an annual income over £10,000 must provide annual information to the Commission. The Commission has wide powers to intervene in the affairs of a charity where things have gone wrong.

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## A. Introduction

### A1. This guidance

Charities play an important part in our society and many of us have involvement with them, as trustees, volunteers, through using their services or as donors. Occasionally people have cause to complain about charities and look to the Charity Commission as the regulator for charities in England and Wales to take up their complaints.

This guidance looks at when we will, and when we will not, take up the issues reported to us.

### A2. Our role

The Charity Commission is the independent regulator of charities in England and Wales. Our job as regulator is to work closely with charities to ensure that they are accountable, well run and meet their legal obligations in order to promote public trust and confidence.

When we receive a complaint about a charity we will consider the issue reported to us, take a view as to whether we are best placed to deal with the matter and look at the most appropriate form of action in the circumstances. There will be many instances where we will not take the matter forward.

The Commission's remit does not extend to charities based in and operating in Scotland or Northern Ireland, where different legislation applies. Details of the charity regulators in Scotland and Northern Ireland can be found at section G.

### A3. Previous guidance

This guidance replaces the previous version of *Complaints about Charities (CC47)* published in May 2003 and reflects the Commission's revised approach to managing risk following the introduction of the Charities Act 2011.

### A4. Scope of this guidance

The information contained in this guidance is about complaints that you may have about charities; it does not include complaints that you have about our level of service or against decisions we have made. Where you have a complaint about the Commission and its service or, as someone involved in a charity, you want us to review a decision on a particular issue, please see our guidance [Charity Commission Complaints and Customer Feedback](#)

### A5. Using this guidance

Each section has a topic heading under which we have asked relevant questions that you might raise about how we deal with complaints about charities. Generally we give a concise summary answer ('The short answer') and then give more background ('In more detail').

## A6. Other sources of help and advice

Our work involving complaints focuses on advising charities and getting them to use all resources at their disposal to resolve problems themselves. We encourage trustees to make use of the expertise of relevant organisations to help them run their charities as effectively as possible. They can seek help on issues raised by complainants from organisations other than the Commission.

Contact details for all the organisations mentioned in this guidance can be found in section G.

## A7. 'Must' and 'should': what we mean

In this guidance where we use 'must' we mean it is a specific legal or regulatory requirement affecting trustees or a charity. Trustees must comply with these requirements. To help you easily identify those sections which contain a legal or regulatory requirement we have used the **L** symbol next to the short answer in that section.

We use 'should' for items we regard as minimum good practice, but for which there is no specific legal requirement. Trustees should follow the good practice guidance unless there is a valid reason not to.

## A8. Some technical terms used

Although we have tried hard to write this guidance in everyday language, we have had to use technical terms in places. This list explains some of them:

**Charity trustees:** These are the people who serve on the governing body of the charity and are responsible for the general control and management of the administration of a charity. They can be known by other titles such as trustees, directors, board members, governors or committee members.

**Dispute:** In the context of this guidance a dispute is a disagreement within a charity that results in differing opinions, a struggle for control and even a breakdown in the effective day-to-day management of the charity.

**Governing document:** This is a legal document setting out the charity's purposes and, usually, how it is to be administered. It may be a trust deed, constitution, memorandum and articles of association, will, conveyance, Royal Charter, Scheme of the Commission or other formal document.

**Independent examination:** This is a form of external scrutiny of a charity's accounts, less in depth than a formal financial audit.

**Inquiry:** When used in the context of this guidance this means a formal inquiry opened under section 46 of the Charities Act 2011. This enables us to look into the conduct of a charity's affairs and, if necessary, to use our powers to protect charity property.

**Proscribed organisation:** These are organisations named in law as being involved in or linked to terrorist activity. It is a criminal offence to be a member of, or invite support for, a proscribed organisation.

## B. This guidance at a glance

This page provides a quick reference to the contents of this guidance.

**Part C** sets out what the Commission does as a regulator and our policy in relation to handling complaints.

**Part D** explains the information that we need and when we will and won't get involved. It gives guidance on how to set out your complaint and where you should send it. Also, it explains what we are able to do to prevent your identity from being revealed.

**Part E** looks at making complaints under the Public Interest Disclosure Act 1998 which provides for a legally protected form of whistleblowing. This helps employees of charities blow the whistle when something is wrong within the charity and sets out where the legal protections apply.

**Part F** highlights how charities' auditors and independent examiners can report particular matters about charities to us within their own professional codes and charity law.

**Part G** gives details of organisations that can assist charities.

## C. The Charity Commission as a regulator

### C1. What is the Commission's role?

#### The short answer

The Charity Commission is the independent regulator of charities in England and Wales. Our aim is to provide the best possible regulation in order to increase charities' effectiveness and the public's confidence and trust in them.

For the most part, the day-to-day running of charities remains the responsibility of charity trustees. Where things go wrong in charities our action will be evidence based and proportionate, taking account of the issue, the risk involved to the charity and its beneficiaries and the capacity of the charity to comply.

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#### In more detail

Our role is to enable charities to deliver effective services whilst also ensuring compliance with charity law. We do this by working with charities through providing advice and guidance and setting out best practice to resolve difficulties encountered. To address matters of serious concern, we will intervene to protect the charity by using our legal powers where it is necessary and proportionate to do so.

As the charity regulator we will receive complaints about charities. It is the nature of such complaints that determines the action we take.

Generally speaking the Commission will take up complaints where:

- we decide that there is a serious risk of significant harm to or abuse of the charity, its assets, beneficiaries or reputation

and

- we consider that our intervention is a necessary and proportionate response to protect them.

Our view of what we consider to be serious risk or what we regard as significant harm is outlined at section D1.

The proportionality of our approach means that our actions are measured to fit the seriousness and scale of what has occurred and to take account of the potential for further risk to the charity and the capacity of the charity to comply with any requirements for change.

Whilst we will look at all complaints we receive, it is not our role to become involved in every problem or dispute that arises between individuals and charities. Consequently, we will not be able to solve every issue brought to our attention.

## C2. What is the Commission's approach when it receives a complaint about a charity?

### The short answer

All complaints will be looked at so that we can decide what further action is required and whether the Commission is the appropriate regulator to take up the issue of concern. The complaint will be assessed to determine how serious it is and the risk it poses to the charity, its assets, beneficiaries or reputation.

We will acknowledge your complaint and let you know if we intend to take it further, but we will not enter into detailed correspondence about the action we intend to take. Once we reach a conclusion following an investigation into a complaint we will write to inform you of the outcome.

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### In more detail

The types of complaints we receive are many and varied. As a risk based regulator, we focus our priorities and resources where we judge that our efforts can be most effective for charities and the people who use them. In doing this we consider the nature of the complaint being made and the risks associated with what is being alleged and its impact upon the charity.

Our experience shows that in most cases a complaint can be cleared up by providing advice or by highlighting information in our guidance. There may be other serious issues which we would expect the charity trustees to remedy, if necessary with our support. Only complaints that identify the most serious risks to a charity, its assets or beneficiaries will be dealt with by an inquiry under section 46 of the Charities Act 2011 - see section D1. We will tell you if a complaint is outside our jurisdiction and, if so, to where your concerns should be reported.

We often receive complaints about a charity as a result of a dispute. A dispute is a disagreement within a charity that results in differing opinions, a struggle for control and even a breakdown in the effective day-to-day management of the charity. It can have a negative impact on how a charity operates and it is something that the charity trustees need to resolve quickly. It is only in very limited circumstances that the Commission will become involved, usually where there are no validly appointed trustees and all methods of resolving the issues have been exhausted. Those involved in a dispute should try and use all available methods to resolve the dispute themselves. We have published information to help those involved in a dispute situation - *'Conflicts in your Charity: a statement of approach by the Charity Commission'*.

Whilst we understand that some issues may be very important to an individual or group they will not always pose a serious risk to the charity. The basis of our intervention is related to the impact on the charity concerned. Section D1 looks at the types of issues that the Commission considers to be serious and to which we will give our immediate attention. Section D2 sets out where we do not consider it appropriate to intervene.

## D. The Charity Commission and complaints

### D1. What issues does the Commission want to know about?

#### The short answer

We need to know where there is a serious risk of significant harm to or abuse of a charity, its assets, beneficiaries or reputation.

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#### In more detail

The issues we consider to be serious or significant and unacceptable for any charity, its trustees, employees or agents to be engaged in are set out in the list below. The issues are not listed in any order of priority:

- significant financial loss to the charity;
- serious harm to beneficiaries and, in particular, vulnerable beneficiaries;
- threats to national security, particularly terrorism;
- criminality within or involving a charity;
- sham charities set up for an illegal or improper purpose;
- charities deliberately being used for significant private advantage;
- where a charity's independence is seriously called into question;
- serious non-compliance in a charity that damages or has the potential to damage its reputation and/or the reputation of charities generally;
- serious non-compliance in a charity which, left unchecked, could damage public trust and confidence in the Charity Commission as an effective regulator.

Serious or significant will be different for different sizes of charity. When considering financial loss we are concerned about any actual or suspected fraud or theft (or loss due to any other actual or suspected criminal activity) regardless of the scale of funds or value of other property involved. For any significant loss due to other causes we are concerned, as a guide, about any loss of funds or other property with a value of 20% or more of the charity's income, or £25,000, whichever is the smaller amount. For amounts lower than that, our level of concern will depend on how significant the loss is for the charity taking into account the charity's income, work and other modifying factors. This does not include the value of the investment funds lost in the ordinary course of investment business. There may be instances, however, where the amount lost is so small that it is not proportionate to take the matter further.

The Commission's remit does not extend to investigating criminal activity or concerns about taxation. If these issues are brought to our attention we will advise you to whom you should address your complaint. Action taken by the Commission in such matters will be restricted to considering whether there has been misconduct or mismanagement in the administration of the charity in allowing illegal activity or taxation irregularities to occur. There may also be a need for us to act to protect charity property. If you think that a crime has occurred you should report the matter to the police as well as to the Commission.

Section D3 sets out how to report matters to us; as part of this process we ask for evidence of any wrongdoing that is alleged.

## D2. When doesn't the Commission get involved?

### The short answer

We will not get involved in matters which are outside the scope of the Commission's responsibilities. Our powers to intervene are limited by:

- the extent to which the legal framework governing charities and their regulation allow involvement or intervention by us;
- the rights of charity trustees to run the charity within the terms of its governing document;
- whether the issue should properly be dealt with by another regulator or agency;
- whether our action is a proportionate response to the issues involved; and
- whether our intervention would directly bring about a solution.

These limitations mean that not all complaints will be taken up.

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### In more detail

In practical terms the limitations on our ability to intervene means we will not take forward complaints:

- where you disagree with decisions made by the trustees and those decisions have been properly made within the law and the provisions of the charity's governing document;
- to resolve internal disagreements over a charity's policy or strategy because those involved are responsible for settling the issues themselves;
- about incidents of poor service from a charity where there is no general risk to its services, its clients or its resources;
- where the complaint arises from a charity dispute and there are properly appointed trustees whose responsibility it is to deal with the issues reported;
- where the issue reported does not pose a serious risk to the charity, its assets or beneficiaries;
- where the issue is being dealt with by, or is the responsibility of, another statutory or supervisory body;
- where there is a disagreement about the terms or delivery of a contract;
- where legal proceedings are being taken by another party against a charity, including those for the collection of debts, except in a few very rare cases where the Attorney General has specifically asked us to do so.

As a proportionate regulator we only take up issues where we believe that there is substance to a complaint. Therefore, if there is no evidence to support the complaint or allegation we may decide that intervention is not appropriate. We will not act on unsubstantiated allegations, rumour or opinion - to do this and, as a result, disrupt the charity's work would be unfair to that charity, its activities and its users and beneficiaries.

## D3. What information should I provide with a complaint?

### The short answer

In most cases we will need as much information as possible. Comprehensive information allows us to assess your complaint more effectively and decide if there is an issue for us to take up. Please send the information to the address at the end of this section.

If your complaint is about a dispute within a charity please consult our further guidance '[Conflicts in your charity; a statement of approach by the Charity Commission](#)' before sending your information to us.

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### In more detail

For any matter you report to us it would be helpful if you tell us:

- the name of the charity and its registration number if known;
- the nature of what you want to report including whether it is an incident that has happened or whether it is an allegation or suspicion of something that may have happened or is likely to happen;
- who is involved and their position in the charity;
- whether the person or people involved is/are still involved with the charity;
- the effect that this matter has had on the charity and/or its beneficiaries;
- action taken by the charity because of what has happened;
- whether there has been any publicity surrounding the issue;
- details or copies of documentary evidence in support of your concerns;
- details of attempts you have made to get the charity to address your concerns;
- details of any previous correspondence or contact with us or any other public body about these matters;
- your name, postal and email addresses and telephone number and connection (if any) to the charity.

All the information you have should be included at the outset and not submitted to us piecemeal.

You should be aware that:

- it is a criminal offence knowingly or recklessly to supply us with information which is false or misleading;
- if you have already reported a matter to us you do not need to tell us again. We will not normally reconsider complaints that we have already dealt with unless circumstances have changed materially or significant new evidence has become available.

We have an evidence-based approach to our work and always test allegations before deciding on our action.

If you would like us to consider your complaint, visit our '[Contacting us](#)' page to find out how to get in touch.

## D4. Will a charity be told who is making a complaint?

### The short answer

We respect confidences as far as we are able and give proper consideration to your rights under data protection, freedom of information and human rights legislation. However, there may be certain instances where your identity will be disclosed or may become apparent.

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### In more detail

If you write to us, please say:

- whether we may tell the charity that you are the complainant; and
- whether we may put your complaint and any evidence supplied by you directly to the charity.

It is not normally our policy to send a copy of a complainant's letter (or any other papers which may identify them) to the charity unless they have given their consent. However, the charity is entitled to know the nature of allegations being made against it. Also any person has a right to be told the nature of the evidence upon which a complaint about them is based. While we will take every step to try to ensure that your identity is not revealed without your consent, in some cases the nature of the allegations or evidence may give an indication as to their source. There may be an obligation to reveal information under freedom of information legislation unless an exemption applies and it is right that it is exercised. Section G1 provides details for the Information Commissioner from whom you can find out more about freedom of information legislation.

In cases where we use our statutory powers to undertake an inquiry we usually publish a Statement of Results of Inquiry. Information from inquiries may also be used in Court proceedings. Documents and information gathered during the course of, and for the purposes of, an inquiry will be treated in confidence, until we publish the Statement of Results of Inquiry (although even then some information will continue to be exempt from disclosure) or unless they are required under a Court Order during legal proceedings.

Some whistleblowers have statutory rights and protections under the Public Interest Disclosure Act 1998 and those who audit or independently examine charities' accounts have rights and obligations of disclosure to the Commission in certain circumstances. These rights and obligations are explained in Section E.

## E. Making a complaint under the Public Interest Disclosure Act 1998 (PIDA) also known as ‘whistleblowing’

### E1. What is the effect of the Act?

#### The short answer

This Act protects workers from detrimental treatment or victimisation from their employer if, in the public interest, they report wrong-doing.

It protects most workers in the public, private and voluntary sectors, but does not apply to genuinely self-employed professionals (other than in the NHS), voluntary workers (including charity trustees and charity volunteers), police officers or the intelligence services. Someone who is employed by a charity would be able to use the provisions of this Act.

This section provides an overview of the disclosure procedures from the Act where they might apply to charity employees. If you want to make a disclosure you may wish to seek independent legal advice or seek further information from the organisations listed at section E5.

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#### In more detail

The Act protects workers in a number of ways, for example:

- if an employee is dismissed because he or she has made a protected disclosure (see section E4) that will be treated as unfair dismissal;
- workers are given a right not to be subjected to any ‘detriment’ by their employers on the ground that they have made a protected disclosure;
- workers are able to present a complaint to an employment tribunal if they suffer detriment as a result of making a protected disclosure.

Parliament aims to increase the accountability of organisations in the public, private and voluntary sectors through the introduction of protection for workers who blow the whistle on wrong-doing within or concerning an organisation, Charities (as part of the voluntary sector) are within the jurisdiction of the Act.

## E2. What does this have to do with the Charity Commission?

### The short answer

The Charity Commission is the regulatory body responsible for ensuring that charity trustees comply with their legal obligations in exercising control and management of the administration of charities. The Commission is a 'prescribed person' under PIDA allowing it to accept disclosures from charity workers.

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### In more detail

Workers who are aware of wrong-doing within a charity or a non-charitable body (where this involves the administration of charities or charitable funds) can disclose information to us about the administration of charities and funds given, or held, for charitable purposes so long as they raise their concerns in accordance with the PIDA provisions.

For a disclosure to be protected by PIDA (see section E4) it must relate to matters that 'qualify' for protection under that Act (see section E3).

Disclosures made to the Commission about the charity will be considered as part of our complaints procedure.

## E3. What is a 'qualifying' disclosure?

### The short answer

A qualifying disclosure is one which provides information on specific matters outlined by the Act about which the person holds a reasonable belief of its authenticity.

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### In more detail

The disclosure must relate to:

- a criminal offence;
- the breach of a legal obligation;
- a miscarriage of justice;
- a danger to the health and safety of any individual;
- damage to the environment; or
- deliberate concealment of information tending to show any of the above five matters.

In order to make a qualifying disclosure the worker must reasonably believe that the information being provided tends to show that one or more of the events bulleted above is happening now, has happened in the past or is likely to happen in the future.

Certain conditions must apply to ensure the disclosure is 'protected'. These are set out in the next section.

## E4. What is a 'protected' disclosure?

### The short answer

This is a qualifying disclosure made by the worker, subject to particular conditions, to ensure that it is protected by PIDA.

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### In more detail

A qualifying disclosure to the Charity Commission will be a 'protected' disclosure provided the worker:

- makes the disclosure in good faith;
- reasonably believes that the relevant failure relates to the proper administration of charities and funds given, or held, for charitable purposes; and
- reasonably believes that the information disclosed, and any allegation contained in it, are substantially true.

Workers can report directly to the Commission when they have concerns that fall within the above description. It is important to note that where a worker is victimised for making a disclosure to the Charity Commission, any claim they may have under the Act is against his or her employer and not against the Commission.

## E5. Is there any other information about this Act?

### The short answer

Yes, information is available from the Department for Business Innovation & Skills and also from the charity [Public Concern at Work](#).

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### In more detail

Public Concern at Work provides free confidential advice to workers who have concerns about wrongdoing in the workplace. The charity can be contacted at 3<sup>rd</sup> Floor, Bank Chambers, 6 -10 Borough Street, London, SE1 9QQ or by telephone on 020 7404 6609 or by [e-mail](#)

The Department for Business, Innovation & Skills provides general employment advice for employers and employees. Further information can be obtained from the Department's [website](#)

## E6. If I want to make a PIDA report to the Commission about a charity, who do I contact?

You can email us at:

[whistleblowing@charitycommission.gsi.gov.uk](mailto:whistleblowing@charitycommission.gsi.gov.uk)

You can visit our '[Contacting us](#)' page.

Whichever way you contact us please tell us that you wish to make a complaint under the PIDA whistleblowing regulations.

## F. Reports from auditors and independent examiners

### F1. Why is this included in this guidance?

#### The short answer **L**

Auditors and independent examiners of charity accounts of non-company and company charities have legal duties to report certain issues to us.

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#### In more detail

The Charities Act 2011 imposes a statutory duty on independent examiners or auditors of non-company and company charities to tell us about any matters that they identify which are of 'material significance' to the exercise of our powers under:

- section 46 of the Charities Act 2011 to institute inquiries; or
- section 76 of the Charities Act 2011 to act for the protection of charities.

### F2. What are matters of material significance?

#### The short answer

These are likely to be matters concerned with serious criminal or unlawful activity or serious incidents that could affect a charity, its assets, beneficiaries or reputation.

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#### In more detail

The auditor's or independent examiner's duty to report matters of material significance will arise primarily where they identify:

- suspected or actual non-compliance with the law and regulations; or
- significant breaches of trust or duties placed upon charity trustees under charity law.

Matters considered to be of material significance by the Charity Commission include those:

- suggesting dishonesty or fraud involving a significant loss of, or major risk to, charitable funds or assets;
- showing failure of internal controls, including failure in charity governance, that resulted, or may result, in a significant loss or misappropriation of charitable funds, or charitable funds being, or having been, put at major risk;
- leading to the knowledge or suspicion that the charity or charitable funds have been used for money laundering or such funds are the proceeds of serious organised crime or that the charity is a conduit for criminal activity;
- leading to the belief or suspicion that the charity, its trustees, employees or assets have been involved in, or used to support, terrorism or a proscribed organisation within or outside the UK;

- with evidence suggesting that the way in which the charity carries out its work relating to the care and welfare of beneficiaries, those beneficiaries have been or were put at significant risk of abuse or mistreatment;
- where there is significant or recurring breach or breaches of legislative requirements or of the charity's trusts;
- where there is a deliberate or significant breach of an Order or direction made by a charity regulator under statutory powers including suspending a charity trustee, prohibiting a particular transaction or activity or granting consent on particular terms that involve significant charitable assets or liabilities; and
- where an auditor's statement to the trustees, on the auditor ceasing to hold office, contains issues that should be reported to the trustees.

### F3. Is other guidance available for auditors or examiners?

#### The short answer

Yes, guidance is available for both auditors and examiners to help them decide whether they should report something to us under their legal obligation to do so or in the public interest.

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#### In more detail

Auditors should perform their work in accordance with the Auditing Practices Board's (APB) **International Auditing Standards** (ISAs) and with regard to the Practice Note 11: The Audit of Charities, issued by the APB. Specific guidance is provided within **Practice Note 11** on the factors to be considered in applying the reporting duty or in making a report in the public interest. This guidance has been prepared in consultation with us. Copies can be purchased from ABG Professional Information, PO Box 21375, London WC1N 1QP. Orders can also be made by telephone on 020 7920 8991, or from the website.

Independent examiners should refer to the directions and guidance notes contained in our guidance *Independent Examination of Charity Accounts: Directions and Guidance (CC31)*.

## G. Further information and advice

There are many resources to help individuals take up issues with particular types of charities. This is not a definitive list of all sources of information available but it offers a good overview and starting point.

### G1. Other Organisations

#### **Charity Retail Association**

This organisation supports member charities that run charity shops as part of their fundraising activities. It promotes a code of practice for charity retailing.

Charity Retail Association  
Central House  
14 Upper Woburn Place  
London  
WC1H 0AE

Tel: 020 7255 4470

Website: [www.charityretail.org.uk](http://www.charityretail.org.uk)

#### **Companies House**

This is the incorporation authority and regulator for limited companies which includes charitable companies. Public information about companies is available from Companies House.

Companies House  
Crown Way  
Maindy  
Cardiff  
CF14 3UZ

Tel: 0303 1234 500

Website: [www.companieshouse.gov.uk](http://www.companieshouse.gov.uk)

#### **Directgov**

This is a website listing all central and local government services. There is a Home and Community section which highlights matters of interest about charities and provides advice on making complaints on particular issues.

Website: [www.direct.gov.uk](http://www.direct.gov.uk)

### **Fundraising Standards Board**

This new body has been formed to operate an open self-regulatory scheme for the fundraising sector, with the purpose of encouraging excellence in fundraising and providing a robust and accessible complaints procedure. It will consider complaints about its members.

Fundraising Standards Board  
61 London Fruit Exchange  
Brushfield Street  
London  
E1 6EP

Tel: 0845 402 5442

Website: [www.frsb.org.uk](http://www.frsb.org.uk)

### **The Information Commissioner's Office**

This is the UK's independent authority set up to promote access to official information and to protect personal information.

Website: [www.ico.gov.uk](http://www.ico.gov.uk)

### **The National Council for Voluntary Organisations (NCVO)**

NCVO produces a wide range of information and support services for those working in the voluntary sector, including a publication on inducting and supporting trustees.

The National Council for Voluntary Organisations  
Regent's Wharf  
8 All Saints Street  
London  
N1 9RL

Tel: 020 7713 6161

Website: [www.ncvo-vol.org.uk](http://www.ncvo-vol.org.uk)

### **Office of the Scottish Charity Regulator (OSCR)**

Complaints about charities operating in Scotland may be addressed to:

OSCR  
2nd Floor  
Quadrant House  
9 Riverside Drive  
Dundee  
DD1 4NY

Tel: 01382 220446

Website: [www.oscr.org.uk](http://www.oscr.org.uk)

### **Charity Commission for Northern Ireland**

Complaints about charities operating in Northern Ireland may be addressed to:

Charity Commission for Northern Ireland

257 Lough Road

Lurgan

Craigavon

BT66 6NQ

Tel: 028 3832 0220

Website: [www.charitycommissionni.org.uk](http://www.charitycommissionni.org.uk)

### **Trading Standards**

This central website will tell you how to find your nearest Trading Standards office and how to make a complaint about the supply of goods or services. This may be of help where your complaint is about a charity shop.

Website: [www.tradingstandards.gov.uk](http://www.tradingstandards.gov.uk)

### **Wales Council for Voluntary Action (WCVA)**

WCVA represents the interests of, and campaigns for, voluntary organisations, volunteers and communities in Wales. It provides a comprehensive range of information, consultancy, funding, management and training services.

Wales Council for Voluntary Action

Baltic House

Mount Stuart Square

Cardiff Bay

Cardiff CF10 5FH

Tel: 029 2043 1701

Website: [www.wcva.org.uk](http://www.wcva.org.uk)

### **National Mediation Helpline**

This organisation will explain how mediation might help in resolving a wide range of dispute situations and will help you to find appropriate mediation services.

National Mediation helpline

Tel: 0845 60 30 809

Website: [www.nationalmediationhelpline.com](http://www.nationalmediationhelpline.com)

## **Advisory, Conciliation and Arbitration Service (ACAS)**

ACAS aims to improve organisations and working life through better employment relations. It provides up-to-date information, independent advice and will work with employers and employees to solve problems. ACAS services are provided on a regional basis.

ACAS

Tel: 08457 47 47 47

Website: [www.acas.org.uk](http://www.acas.org.uk)

## **Public Concern at Work**

3<sup>rd</sup> Floor, Bank Chambers

6 -10 Borough Street

London

SE1 9QQ

Tel: 020 7404 6609

Email: [whistle@pcaw.org.uk](mailto:whistle@pcaw.org.uk)

Department for Business Innovation & Skills

Tel: 020 7215 5000

## **G2. Key Charity Commission publications**

The Charity Commission produces a wide range of guidance giving information and advice to charity trustees and the general public on issues relating to charity law, regulation and best practice. The list below is a selection based on the issues covered in this guidance.

|   |       |
|---|-------|
| The Essential Trustee: What you need to know  | CC3   |
| Internal Financial Controls for Charities   | CC8   |
| Trustee expenses and payments   | CC11  |
| Charity Reporting and Accounting: The essentials April 2009                                       | CC15b |
| Charities and Fundraising   | CC20  |
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