

ANALYSIS OF CONSULTATION SUBMISSIONS AND OUTCOMES

Name	To be identified	Submission: main points	AGC response	Outcome
Juan Watterson SHK	Yes	Query as to rationale for transfer of function of Registrar to Attorney General.	To improve administrative efficiency and public service, with advantage being taking of the Central Registry's IT systems to host the register. The overall outcome will be a positive one for the regulator.	No change required to Bill.
		Appoint Attorney General as the appeal body, rather than setting up a new Tribunal.	Such a role would not naturally sit within his wider remit and would also directly conflict with his role as charities regulator.	No change required to Bill.
		Addresses of trustees should be public.	In deciding what information held on the register is to be made public, it is necessary to strike a balance between the public interest and an individual's reasonable expectations of privacy under GDPR and Article 8 of the ECHR. However, this is a debate for another day as the Bill does not more than permit a decision to be made as to how different classes of information should be treated.	No change required to Bill.
		Why has the opportunity not been taken to consolidate all the Charities Acts?	The purpose of the Bill is to update the registration and regulation provisions, which are presently contained in the 1989 Act, and to update the definition of "charitable purpose" to ensure that it remains no less broad than in England and Wales. The purpose is not to make fundamental changes to charity law. Further, there are resource implications to a full review and consolidation exercise.	No change required to Bill.

Name	To be identified	Submission: main points	AGC response	Outcome
Juan Watterson SHK cont'd	Yes	Query re foreign charities which was based on a misunderstanding of the present, and proposed, requirements.	Clarification provided.	No change required to Bill.
		Suggestion that periods over which accounts to be made up should mirror requirements for companies, ie every 9 – 18 months, rather than one in each calendar year.	This is a requirement dating back to the Public Charities Act 1922, enforceable through requirement to file accounts within 6 months of the accounting year end for which non-compliance is a criminal offence. This would be very difficult, if not impossible, to enforce if there was a variable period. Further, the majority of charities are not companies.	No change required to Bill.
		Query as to whether threshold for audit is too low.	Audit is only required from £250,000, and is optional otherwise. The Attorney General will have the power to increase the threshold amount if there is evidence that this is necessary.	No change required to Bill.
		Suggest clarifying that the powers of auditors in clause 28 also apply to examiners.	Confirmed with the Treasury that there is no obvious reason why this was not inserted when the current provisions were substituted by the Audit Act 2006.	Clause 28 amended to include reference to examiners.
		Suggest lodging trust deed or Form 9N is taken as adequate notification of charity trustee details.	Provision will be made to accept such documents if they contain all the information which is required to be submitted at that particular time. However, it should not be expected that the taxpayer will foot the bill for extracting information from different sources which is required to be set out on a specified form.	No change required to Bill.

Name	To be identified	Submission: main points	AGC response	Outcome
Eddie Teare	Yes	Concerns that increased regulatory requirements will mean fewer people will be prepared to be appointed as charity trustees.	This is not a reason not to seek to make what are small changes to improve regulatory standards, particularly as the Attorney General's Chambers will continue to offer assistance and guidance and the intention is to provide templates for reports.	No change required to Bill.
		Long established small charities should not be required to adopt written constitutions.	Even the Trustees of small charities need to know what their power are and to have an agreed framework as regards the operation of the charity, which is the purpose of a constitution. Model documents and guidance will be provided to assist all charities in meeting this requirement.	No change required to Bill.
		The threshold for examination of accounts should be increased and any increased restrictions on the qualification of examiners would reduce the numbers of people prepared to do this work and would lead to more charities requiring to appoint an auditor instead.	There is no evidence to suggest that the threshold (currently £25,000) is too low. There are no plans to change the qualification of examiners.	No change required to Bill.
Alex Allinson	Yes	Support clear definition of charity and charitable purposes. Sensible to align with UK definition.	Noted.	
		Charities should be required to have commitment to clear safeguarding policies.	Agreed.	Additional requirement inserted in Clause 36 to provide the Attorney General with such information as may be prescribed, which will enable information as to safeguarding policies and adherence to them to be provided.

Name	To be identified	Submission: main points	AGC response	Outcome
Alex Allinson cont'd	Yes	Query whether sufficient powers to remove a charity from the register or suspend its operations pending any investigation for financial irregularities.	The powers under clause 39 are sufficient.	No change required to Bill.
		Enforcement of the register and governance measures are very welcome.	Noted.	
National Secular Society (UK)	Yes	The advancement of religion should not be a charitable purpose.	One of the main purposes of the Bill is to ensure that the definition of "charitable purpose" under Manx law is at least as broad as that which applies in England and Wales. In that jurisdiction, the advancement of religion continues to be a charitable purpose, as reflected in the Charities Act 2011 (of Parliament). Should Parliament legislate to amend the meaning of charitable purpose in England and Wales so that the advancement of religion is no longer included, then consideration would be given as to whether any change to Manx law should follow.	No change required to Bill.
Muriel Garland, Isle of Man Freethinkers	Yes			
Vicky Christian Isle of Man Freethinkers	Yes			
Andrew Dixon X	Did not indicate despite request for confirmation			
Isle of Man Financial Services Authority	Yes	The IOMFSA does not require to be provided automatically with information concerning registered charities. However, provision for disclosure of information when necessary would be helpful.	Agreed. Disclosure provisions will be included in the Bill.	Removal of references to FSA and insertion of disclosure provisions (clauses 57-59).

Name	To be identified	Submission: main points	AGC response	Outcome
Land Registry	Yes	Suggestions re inclusion of express powers to release data and for public access to information on the register to be stated clearly.	Agreed.	Clause 9 amended so that the Register is public, subject to prescribed exceptions. Disclosure provisions added as clauses 57-59.
		Suggestions as to encouraging the registration of land belonging to charities and other matters relating to the Land Registry.	Acknowledged importance of points raised but they are outwith the scope of the Bill	No change required to Bill.
		Suggestion that the Attorney General should be required to approve all land transactions by charities, to remove uncertainty and significant use of court time.	No evidence that the mischief suggested is an issue here.	No change required to Bill. [Charity Trustees to be reminded of the necessity to adhere to general charitable principles as part of intended awareness raising in conjunction with the IOM Council for Voluntary Organisations.]
		Query over definition of "governing instrument".	Definition is not exhaustive so will not operate to exclude, for example, charities established by Royal Charter or under foreign legislation.	No change required to Bill.
		Query concerning perceived effect on overseas charities.	The Bill will not have the effect perceived.	No change required to Bill.
		Concern over level of penalties for late notification of change of details.	In line with late filing of accounts. Public interest test applies to all decisions to prosecute.	No change required to Bill.
		Query re change of trustees by court order – should this be notified to Attorney General as registrar.	Such an order would be made on the application of the Attorney General, so no need to notify him. However, the Bill will be amended to include express vires to amend register to reflect the making of the order.	Amendment to clause 39.
		Query regarding extent to which detail as regards inclusion of information in correspondence, etc should be set out in Clause 49, rather than in regulations.	Appropriate that this level of detail be left to Regulations.	No change required to Bill.

Name	To be identified	Submission: main points	AGC response	Outcome
Land Registry cont'd	Yes	Query re application of principles in section 11(3) of the Trustee Act 2001.	What is required is a simple statement limiting the directors powers of delegation.	No change required to Bill.
		Query as to status of approved documents and regulations made under clause 46.	Clarification provided.	No change required to Bill.
		Query whether Bill will alter eligibility to tax reliefs.	Matter for the Treasury. But Bill makes no change to the nature of a charity, beyond slightly widening definition of what is charitable, or eligibility to register.	No change required to Bill.
Nicholas Arculus	Yes	View expressed that Bill will generally be effective in addressing some of the shortfalls of the existing legislation.	Noted.	
		Query as to effect on Bill on religious charities.	Clarification provided.	No change required to Bill.
		Suggestion that public access to documents should be defined in legislation rather than being left to the Attorney General's administrative fiat.	This is being addressed by amendment to clause 9.	Clause 9 amended so that the Register is public, subject to prescribed exceptions.
		Query about meaning of term in clause 48(2).	Clarification provided.	No change required to Bill.
		Suggestion that a body of Charity Commissioners be established.	Attorney General's role as regulator is long established. Unlikely that the resources would be available to set up a new public office.	No change required to Bill.

Name	To be identified	Submission: main points	AGC response	Outcome
Nick Arculus cont'd		Query as to delegation power in clause 45. Should it be restricted to officers in the Attorney General's Chambers? Accountants have as much to contribute as lawyers as regards charity finance.	Clause 45 is necessary as there is no equivalent to section 3 of the Government Departments Act 1987, meaning the otherwise the Attorney General would be obliged to make all the day to day decisions personally. There are officers with non-legal backgrounds in the Attorney General's Chambers and the Attorney General is not precluded from seeking assistance, eg from staff in the Treasury Audit Office. Further, the vires in clause 45 do not extent to the holding of an inquiry under clause 37, in respect of which it is likely that an accountant would be appointed.	No change required to Bill.
		Query over application of section 11(3) of the Trustee Act 2001.	Clarification provided.	No change required to Bill.
Y	Did not indicate despite request for confirmation	Suggestion that greater responsibility be placed on charities to ensure safeguarding policies are in place.	Agreed.	Additional requirement inserted in Clause 36 to provide the Attorney General with such information as may be prescribed, which will enable information as to safeguarding policies and adherence to them to be provided.
		Lack of Charity Commission means these essential requirements are not overseen.	Lack of a "Charity Commission" does not have this result, as its powers are reflected her in those of the Chief Registrar, the Attorney General and the High Court. However, transferring the functions of registrar to the Attorney General will improve the effectiveness of his regulatory role.	

Name	To be identified	Submission: main points	AGC response	Outcome
Claire Bader	Yes	The Bill is thorough and well thought through.	Noted.	
		Comments on absence of terms such as "not for profit" and "non-governmental", which are considered important definitions for charitable work, particularly when working internationally.	These are not concepts which need to be referenced in legislation when defining "charity" and "charitable purpose" for the purpose of a domestic registration and regulatory framework. An institution which is charitable under Manx law charity is "not for profit" by necessary implication. "Non-governmental" has no particular resonance in the domestic context.	No change required to Bill.
		Highlights importance of safeguarding.	Agreed.	Additional requirement inserted in Clause 36 to provide the Attorney General with such information as may be prescribed, which will enable information as to safeguarding policies and adherence to them to be provided.
		Consideration should be given as to whether establishment as a Charitable Incorporated Organisation should be an option available to charities in the Isle of Man.	The rationale which resulted in the creation of Charitable Incorporated Organisations is not directly relevant to the Island. There is no evidence to suggest that the non-availability of CIOs results in a sufficient, or indeed any, disadvantage to charities established under Manx law to justify the creation of a new type legal entity which would have to be overseen by the Attorney General, as regulator, with the associated resource implications that this would bring, particularly given the very small size of the Charities Register.	No change required to Bill.

Name	To be identified	Submission: main points	AGC response	Outcome
Manx Breast Cancer Support Group	Yes	Concerned about suggestion which has apparently been made by a member of the public (entirely unrelated to the consultation) that all Breast Cancer charities on the Island should be brought under the umbrella of one particular charity.	This is not a matter for the Regulator but, rather, for the individual charities and their supporters.	No change required to Bill.
Andy Kelly	Yes	It is important that there be clarity as to whether a charity which is UK based but which operates in the Island should be registered here. A foreign charity should have to indicate that they have the authority to operate in a jurisdiction outside the one in which it is incorporated. If this is a grey area, the Isle of Man can easily become a location for fraudulent activities to take place under the guise of a charity.	Noted.	No change required to Bill.
Peter Cannell	Yes	Good to see an updating of the current legislation and the provision of regulatory powers and a tribunal for oversight.	Noted.	
		Would have liked to see all the charities legislation consolidated.	Matter of available resources.	No change required to Bill.
		Queried whether need for "substantial" as well as "genuine connection". Accepts, though, that there are reputational risks now associated with international charities. If the "substantial and genuine" connection needs to be retained, would welcome guidance as to the circumstances in which it is satisfied.	Need for substantial as well as genuine connection still as relevant as when first introduced in 1989. Attorney General amenable to providing guidance.	No change required to Bill.

Name	To be identified	Submission: main points	AGC response	Outcome
Appleby	Yes	Information to be included on the register should be set out in the Bill.	This level of detail can properly be left to regulations.	No change required to Bill.
		All information on the register should be public, including trustee addresses.	In deciding what information held on the register is to be made public, it is necessary to strike a balance between the public interest and an individual's reasonable expectations of privacy under GDPR and Article 8 of the ECHR. However, this is a debate for another day as the Bill does not more than permit a decision to be made as to how different classes of information should be treated.	Clause 9 amended so that the Register is public, subject to prescribed exceptions.
		If the "substantial and genuine connection" test is to be retained, would welcome clarification in the Bill as to what is meant by this.	Guidance will be provided by the Attorney General.	No change required to Bill.
		Clause 11 should specify the documents required to be submitted with a registration application.	This level of detail can properly be left to regulations.	No change required to Bill.
		The time period of 28 days in clause 11 for approval or refusal of an application is welcomed.	Noted.	
		Concerns raised that charities could inadvertently fall short of requirements in clause 12(1)(a), in particular (ii) and (iii).	Requirement 12(1)(a)(ii) re-enacts and existing ground for rejection of an application. Requirement (iii) relates to the fitness for purpose of a charity's governing instrument, in respect of which those matters needing to be provided for will be prescribed and guidance will be available to assist those seeking to establish a charity.	No change required to Bill.
		The introduction of a template governing instrument would be welcomed.	It is intended that the guidance provided by the Attorney General's Chambers will include template documents which it would be open to charities to adopt.	No change required to Bill.

Name	To be identified	Submission: main points	AGC response	Outcome
Appleby cont'd	Yes	There should be a fast track registration procedure for registration of foreign charities which are registered and regulated elsewhere unless their governing instrument contradicts the laws of the Isle of Man. A list of suitable regulators could be prescribed. This would potentially save administrative time and contribute to the SAVE programme.	Every governing instrument has to be reviewed to ensure that it complies with Manx law. There is no time to be saved. Even if there were, there are only a handful of foreign charity registrations per year so any saving would be inconsequential.	No change required to Bill.
		Suggest clarification as to what constitutes "appropriate expertise and experience" in clause 12(1)(b).	Guidance will be provided.	No change required to Bill.
		Suggestion regarding the wording of clause 12(7).	On reflection, clause 12(7) is unnecessary given clause 44, the latter also already covering the point raised.	Omission of clause 12(7).
		Query as to role of FSA.	Overtaken by response from FSA.	All references to FSA removed.
		Suggestion that manner in which removal of an institution to be published should be included in clause 14, for example, in line with administrative dissolution of companies.	Removal of a charity from the register has no effect on the existence of the charity. Publication of fact of removal is no more than to notify the public of that fact. The most effective method of doing so will be subject to change, which makes it inappropriate to fix in primary legislation.	No change required to Bill.
		Query as to whether clause 20 (power to require registered charity to abandon misleading name) cuts across clause 12(1)(a)(ii) and clause 19 (amendment of name).	Clause 12(1)(a)(ii) applies only at the time of registration. Clause 19 applies where a registered charity chooses to change its name. The circumstances envisaged by clause 20 are most likely to occur in relation to charities which are already on the register.	No change required to Bill.
		Suggest clause 25 be extended to prohibit persons disqualified for acting as a charity trustee to be prohibited from being employed or otherwise holding a senior management function, as has happened in England & Wales.	Agreed.	Insertion of new clause 26.

Name	To be identified	Submission: main points	AGC response	Outcome
Appleby cont'd	Yes	Suggest that clause 30 is amended so that a foreign charity can either file accounts limited to their Isle of Man activities or file accounts which reflect all their activities. No support for a requirement which effectively doubles a charity's filing requirements and, thus, costs.	The purpose of clause 30 is to ensure that there is a clear picture of a charities activities here. The regulator is not interested in a global report. That there may be some additional cost involved cannot be a reason for avoiding the relevant regulatory regime. In any case, detailed figures should be available of the charity's operations here as part of its ordinary financial records.	No change required to Bill.
		Suggestion made regarding definition of foreign charity in clause 40 to make reference to being registered with a comparable charity regulator.	The definition of a "foreign charity" is being amended to make it clear that it means one established under the laws of a country or territory outside the Isle of Man. It is not relevant to its regulation in the Island whether it is subject to regulation by another comparable authority given that regulators do not have trans jurisdictional authority.	Amendment to clause 40.
		Query where a licenced corporate service provider can be a "responsible person" for the purposes of clause 41.	This is not excluded.	No change required to Bill.
		Suggestion that making the "responsible person" an officer for the purpose of section 54 of the Interpretation Act 2015 (liability of officers of body corporates) is impractical.	Purpose of the requirement for a "responsible officer" in the case of a foreign charity none of the trustees of which is resident in the Isle of Man, is to ensure that there is accountability here in the event that the charity does not comply with the requirements under the Bill. This must be the case irrespective of the type of institution, eg whether it is a company, a trust, an unincorporated association, etc.	No change required to Bill.

Name	To be identified	Submission: main points	AGC response	Outcome
Appleby cont'd	Yes	The introduction of a Charities Tribunal is welcomed.	Noted.	
		Suggestion that the requirements to be included on a charity's correspondence be specified in the Bill.	This level of detail can properly be left to regulations.	No change required to Bill.
		The inclusion of clause 52 is queried (application of section 11 of the Trustee Act 2001 – delegation by charity trustees).	Irrespective of the nature of the institution and the way in which its officers are described, the property of a charity is held on charitable trusts. For this reason, the principle that it is the charity trustees which must make the primary decisions as regards the discharge of those trusts should apply to all charities, not just to those established under an express declaration of trust.	No change required to Bill.
		The use of prescribed forms available on-line for completing is welcomed.	Noted. The intention is that all necessary forms will be published on-line. At this time, it is an aspiration that they will be able to be completed on-line but that function is dependent on the relevant IT systems being developed, which has resource implications beyond those contemplated within the current Bill project.	
		Concerns raised regarding the effect of the proposed amendment in clause 60 to the nature of the objects of a Foundation.	This point is accepted.	Bill amended so that the amendment to the Foundations Act 2011 is consequential only.
Cains	Yes	Support and endorse points made by Appleby.	Noted.	

Name	To be identified	Submission: main points	AGC response	Outcome
Advocate John Rimmer	Yes	Pressure for new legislation is acknowledged. The flexibility in the meaning of "charitable" has led to uncertainty. The oversight and regulation has also been difficult in recent years. It is hoped that the greater role acknowledged for the Attorney General will give greater confidence.	Noted.	
		Concern expressed as to an apparent reluctance to regulate charities which do not satisfy the substantial and genuine connection test, which may result in organisations in the Isle of Man which do not qualify for registration continuing to hold themselves out internationally as Manx charities.	This response reflects a misunderstanding of the law. This situation is addressed, as it has been since 1989, by the offence in clause 8, which carries a maximum penalty of 2 years custody. The offence would be committed not only by the institution itself but by its officers, managers, agent, etc.	No change required to Bill.
		If the close connection test (substantial and genuine connection) is retained, its meaning need more clearly to be defined.	Guidance will be provided by the Attorney General.	No change required to Bill.
		There should be more clear means of exemption for small, local charities.	<p>There is no present intention that small local charities should be exempt from regulation and no other response received during the consultation has raised this issue. It is an issue that would be considered if the need arises.</p> <p>There is already a distinction drawn as regards scrutiny of accounts according to size of income. The intention is that this will be mirrored as regards the new reporting requirement.</p>	No change required to Bill.

Name	To be identified	Submission: main points	AGC response	Outcome
Advocate John Rimmer cont'd	Yes	As regards the approach of the regulator in setting out the particulars to be included in a governing instrument, these should be confined to things that are necessary for regulation.	The purpose of prescribing matters which must be adequately provided in a governing instrument is to ensure it sets out the necessary powers and administrative procedures to enable the charity to function effectively, such as provisions as to the appointment and removal of trustees, the holding of trustee meetings (including quorum), the admission of members (where appropriate), the holding of general meetings, record keeping, amendment of the governing instrument and dissolution, as well as the powers which the charity can exercise (where these are not provided by any existing legal framework which applies to the type of institution concerned, eg a charitable company), including fund raising, acquiring property, the holding of reserves, etc. It is not intended (and, indeed, it would be inappropriate) to seek to impose an extra statutory regulatory regime.	No change required to Bill.
		Suggestion that, by codifying its meaning of charity, the definition is being narrowed from that which currently applies.	This is not the case, particularly as the purposes described in section 2 of the Charities Act 1962 are expressly preserved.	No change required to Bill.

Name	To be identified	Submission: main points	AGC response	Outcome
Advocate John Rimmer cont'd	Yes	Suggestion that a measure of regulation would be saved if English/UK re-registered charities regulated by the Charity Commission for England and Wales were recognised as charitable.	It is an automatic consequence of amending the definition of charitable purposes so that it is at least as broad as that in England and Wales that any institution which is deemed to be charitable in that jurisdiction will also be deemed to be charitable here. As regards the regulation of charities regulated by the Charity Commission, its regulatory remit has no extra territorial effect. If so, it would not be necessary for English charities which also operate in Scotland and Northern Ireland also to be registered with the respective regulators in those jurisdictions.	No change required to Bill.
		Query as to inclusion of "declaration of trust" in the definition of "governing instrument" in clause 3(1), rather than to "trust instrument".	The list in the definition is not exhaustive.	No change required to Bill.
		Query regarding the need for a written constitution, given that an oral declaration is legally valid to establish a charitable trust.	It is no longer acceptable for a charity not to have a written constitution as without one the charity trustees may be without the necessary powers and statement of procedures that the charity requires to function effectively, which risks not only confusion but also a lack of certainty as to how it should function and, crucially, what its objectives are. This hinders proper regulation. Any charity wishing to register as a charity in England and Wales must provide a written constitution. Why should there be a lesser standard here?	No change required to Bill.

Name	To be identified	Submission: main points	AGC response	Outcome
Advocate John Rimmer cont'd	Yes	Query as to the wording of clause 4(1) (meaning of "charity").	The wording in clause 4(1) is taken exactly from the definition of "charity" in the Charities Act 1962. Accordingly, it does not make any change to the existing law.	No change required to Bill.
		Query as to whether clause 8 (restriction on use of word "charity") prevents an institution to argue that it is charitable and should be recognised as such, eg in an application for registration, etc.	Clause 8(4) provides that no offence is committed in the case of an instituted constituted under the law of the Island if it applies for registration within 28 days following its constitution until the final determination of that application (which would include any appeal). In the case of a foreign charity which did nothing more in the Island than apply to register, it would clearly be an abuse of process to suggest that this amounted to a breach of clause 8(4).	No change required to Bill.
		Query as to whether clause 10 enables a charity to escape regulation if acting in breach of its objects.	The purpose of clause 10 is to require a charity to register before commencing its activities. This is to stop enthusiastic supporters "jumping the gun", by organising events before the charity is properly set up. It cannot be taken as suggesting that only charities acting in compliance with their objectives are required to register. The definition of "action" in clause 3 is not confined to activities properly able to be carried out.	No change required to Bill.

Name	To be identified	Submission: main points	AGC response	Outcome
Advocate John Rimmer cont'd	Yes	Query as regards the burden imposed by clause 12(1)(b)(i) on the regulator to determine that charity trustees are capable of delivering the objects.	The requirement imposed by clause 12(1)(b)(i) is that, taking account of the proposed activities of the charity, the Attorney General has no reasonable grounds to believe that the charity trustees do not have appropriate expertise and experience to ensure the successful delivery of the charity's objectives. This does not require him to determine that they are capable of delivering the objects.	No change required to Bill.
		Query over appropriateness of provision of information to FSA.	Overtaken by response from FSA.	All references to FSA removed.
		Suggestion that the requirement in clause 17 that the Attorney General approve any amendment to the governing instrument is unduly restrictive.	This is not accepted.	No change required to Bill.
		Query as to purpose of clause 18.	This is a re-enactment of the existing law.	No change required to Bill.

Name	To be identified	Submission: main points	AGC response	Outcome
Advocate John Rimmer cont'd	Yes	Suggestion that the vires in clause 21 which enable the Attorney General to approve the adoption of a governing instrument (in cases where the charity does not have one) or to amend a governing instrument where the existing one does not make provision for amendment seems too liberal given that the court already has this power. Suggestion that clause 21 could allow the Attorney General to allow trustees to by-pass the intentions of the settlor.	This suggestion presupposes that the Attorney General would not apply the same criteria as would the court in approving the necessary scheme under the current law. This is absolutely without foundation as the Attorney General would be failing in his role as guardian of charitable property if he did not apply the long established principles. Clause 21 is intended to provide a more accessible process than making a court application, not to fundamentally change the criteria which must be considered. The purpose of including (4)(a) and (b) was not to suggest that these are the only criteria which are to be taken into account but to emphasise that the same standards are to be maintained as regards the fitness of the governing instrument as apply to a new charity on registration.	No change required to Bill.
		Supports the suggestion by Appleby that clause 30 is amended so that a foreign charity can either file accounts limited to their Isle of Man activities or file accounts which reflect all their activities. No support for a requirement which effectively doubles a charity's filing requirements and, thus, costs.	The purpose of clause 30 is to ensure that there is a clear picture of a charity's activities here. The regulator is not interested in a global report. That there may be some additional cost involved cannot be a reason for avoiding the relevant regulatory regime. In any case, detailed figures should be available of the charity's operations here as part of its ordinary financial records.	No change required to Bill.

Name	To be identified	Submission: main points	AGC response	Outcome
Advocate John Rimmer cont'd	Yes	Query over meaning of "foreign charity" in clause 40 and whether it includes a charity which fails the "close connection" test.	This query appears to come from a misunderstanding as to what meant by a "foreign charity". The definition will be altered to clarify this.	Amendment to clause 40.
		Support for the creation of the Charities Tribunal in view of the additional powers given to the regulator.	Noted.	
		Suggestion that clause 52 is an inappropriate extension of trust law to companies.	Irrespective of the nature of the institution and the way in which its officers are described, the property of a charity is held on charitable trusts. For this reason, the principle that it is the charity trustees which must make the primary decisions as regards the discharge of those trusts should apply to all charities, not just to those established under an express declaration of trust.	No change required to Bill.
		Concerns raised regarding the effect of the proposed amendment in clause 60 to the nature of the objects of a Foundation.	This point is accepted.	Bill amended so that the amendment to the Foundations Act 2011 is consequential only.
Z Trust Company Limited	Did not indicate	Fully supportive of update to charities law and improvements in regulation in the Isle of Man. If changes are made to the current exempt regime, the ability to retain the privacy of a privately funded charity would be an important consideration.	Noted. Agreed.	[Any proposals for change will be the subject to consultation.]