

Charitable trustees and Charitable Incorporated Organisation (CIO)

In 2006, the Commission published a [*Report on Charitable Trusts and Legal Structures for Charities*](#) (LRC 80-2006), which incorporated the issues discussed in its [*Consultation Paper on Charitable Trust Law - General Proposals*](#) (LRC CP 36-2005) and [*Consultation Paper on Legal Structures for Charities*](#) (LRC CP 38-2005). The Report came against a wider background of the general reform of the regulation of charities. In 2003 the Department of Community, Rural and Gaeltacht Affairs published a Consultation Paper on Establishing a Modern Statutory Framework for Charities. The Commission agreed to assist the Department on aspects of the proposed framework, in particular the role and function of charities trustees. The *Charities Act 2009*, which contains the first statutory definition of charity and proposes to establish a Charities Regulator, incorporates the key recommendations in the Report.