

## NFP eNews 07 OCTOBER 2021

Welcome to eNews, haysmacintyre's regular 'e-news alert' for charities and not for profit organisations.

## HELEN STEPHENSON CBE SPEECH TO THE CHARITY COMMISSION ANNUAL PUBLIC MEETING 2021

Helen Stephenson, CEO of the Charity Commission, in a speech at the Charity Commission Annual Public Meeting, highlighted the impact of the pandemic, how the Charity Commission has responded to support charities, and their plans ahead. Read more about the speech <a href="here">here</a>.



#### **CHARITY FRAUD AWARENESS WEEK 2021**

<u>Charity Fraud Awareness Week</u> is a campaign run by a partnership of charities, regulators, law enforcers, representative and umbrella bodies and other not for profit stakeholders. The aim is to raise awareness of fraud and cybercrime. All charities, NGOs and not for profits are susceptible to fraud and can be targeted. Those providing services and supporting local communities may be especially vulnerable to fraudsters attempting to exploit current national and global crises to carry out fraud and cybercrime. This means that now – more than ever – charities need to be fraud aware and take steps to protect their money, people and assets from harm.

### FRC'S FINDINGS ON VIABILITY AND GOING CONCERN DISCLOSURES

The FRC has <u>published a review of its findings</u> following its review of companies' viability and going concern disclosures in which it explains areas for improvement. The FRC considers clear and comprehensive disclosures in these areas to be particularly important in the wake of COVID-19 which has created greater uncertainty for some companies. The FRC found that the disclosure of inputs and assumptions in forecasts, supporting the viability and going concern assessments, was often insufficiently qualitative and quantitative and significant judgements were not adequately explained or identified.



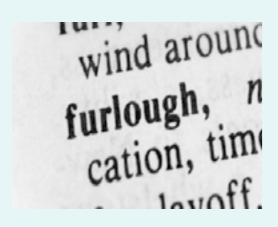
#### MAKING FLEXIBLE WORKING THE DEFAULT

BEIS has published a consultation – closing 1 December 2021 – on proposals to reform flexible working regulations. The proposals would affect both employers who receive flexible working requests and individuals who are looking to change their contracted working arrangements. The territorial extent of these proposals extends to England, Wales, and Scotland. Employment law is devolved to Northern Ireland.

#### **FUNDRAISING COMPLAINTS ABOUND**

Fundraising regulator's annual complaints report finds complaints about online fundraising increased by 252% during the pandemic. Online fundraising was the most complained about method of fundraising during the height of the pandemic, according to the Fundraising Regulator's latest Annual Complaints Report.

From 1 April 2020 to 31 March 2021, 56 of the UK's largest fundraising charities reported 5,836 complaints about online fundraising to the Fundraising Regulator. Online fundraising methods include social media, charity websites and advertising banners. It is the first time in four years that online fundraising is the most complained about method reported by the sample charities.



#### PREPARING FOR THE END OF CJRS

Final Coronavirus Job Retention Scheme (CJRS) claims for September can now be submitted, and must be made by Thursday 14 October. This is unchartered territory for employers and there is some guidance on the Government website dealing with potential concerns such as the options for employers, claims on notice periods, support for employees unable to return to work, and over-claims.

If you need any further advice related to CJRS, please contact our Employment Tax team.

#### LAUNCH OF NEW GUIDE TO RECRUITING BLACK AND ASIAN CHARITY TRUSTEES

Only 8% of trustees in England and Wales are from Black and Asian backgrounds and 34% of UK major charities have all white senior leadership teams. Action for Trustee Racial Diversity have published 'From Here to Diversity', the first ever guidance specifically designed to support boards with recruiting Black and Asian charity trustees. The guide will be of use to organisations looking to implement the 2020 iteration of the <a href="Charity Governance Code">Charity Governance Code</a> which includes an enhanced diversity principle.

The guide, which has been supported by the Co-op Foundation, explores:

- Overcoming the barriers to a more racially diverse board
- Reaching and engaging diverse networks
- Best practice in Black and Asian trustee recruitment
- Inclusion and succession

The guide can be downloaded for free <a href="here">here</a>. Print copies are available through the <a href="Directory of Social Change">Directory of Social Change</a>.



#### **LONDON MARATHON RETURNS!**

The London Marathon is traditionally held in April but was pushed back to October last year because of the pandemic and organisers have decided to keep it in that slot for the next two years before a return to the spring in 2023. This year's race took place on Sunday, October 3.

#### AND FINALLY... THE BIG ISSUE 30 YEAR CELEBRATION

The Big Issue, a street newspaper and social enterprise assisting those experiencing homelessness, has issued it's 30th anniversary edition, which was entirely produced by 30 different vendors who sell the magazine on the street. Read more <a href="here">here</a>.

Our dedicated COVID-19 page provides regular updates on a range of financial, tax and accounting measures being introduced with our related thoughts/insights on helping organisations during this time.

#### **UPCOMING EVENTS**

VAT and Tax Exchange Thursday 14 October 2021 16:00 - 17:30 Online

haysmacintyre's VAT and Tax Exchange seminar series are delivered bi-annually providing an update on topical VAT and tax issues, with specific focus on off-payroll working arrangements relating to charities and not for profit organisations.

INGO Benchmarking Report Launch and Seminar

Wednesday 27 October 2021 14:00 - 15:30 haysmacintyre

This seminar for International Non-Government Organisations (INGOs) will provide an update on the latest developments relevant to international charities and include the launch of our 2021 International Charity Financial Benchmarking Report.

NGB benchmarking report launch webinar

Wednesday 3 November 2021 15:00 - 17:00 Online

The launch of haysmacintyre's annual NGB Benchmarking Report and webinar for sports organisations.

For further details on our not for profit upcoming events and to register, visit www.havsmacintvre.com/events.

# haysmacintyre

haysmacintyre 10 Queen Street Place London EC4R 1AG

**T** 020 7969 5500

**F** 020 7969 5600

**E** marketing@haysmacintyre.com

#### www.haysmacintyre.com

@haysmacintyre







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