

NFP eNews  
8 APRIL 2021

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

## SUPREME COURT RULE ON NATIONAL MINIMUM WAGE AND CARE WORKERS

The Supreme Court has dismissed appeals in the long-awaited case of Mencap v. Tomlinson-Blake, which means the time a worker is required to sleep onsite before undertaking any care duties does not count towards the minimum wage calculations.

For many in the care sector, this will provide considerable relief for employers who were facing significant payments of unpaid wages to employees for the previous six years plus penalties. However, the decision will be disappointing for the workers who will only be paid for the time delivering care.



## CHARITY COMMISSION LAUNCHES CAMPAIGN TO HELP CHARITY TRUSTEES

The Charity Commission has [launched](#) a campaign aimed at helping trustees refresh their knowledge of charity governance, in order for them to be 'certain in uncertain times'.

A suite of five visually engaging animated videos have promoted the regulator's "[5-minute guides](#)", which launched in November 2020.

## ONLINE MODERN SLAVERY STATEMENT

Last month, the Government [launched its online registry](#) for organisations to record their modern slavery statements. All commercial organisations which are body corporates or partnerships, carry on business in the UK, supply goods or services and have an annual turnover of over £36 million are required to publish an annual statement.

Charities must publish an annual statement if they meet the criteria. When deciding whether a charity meets the turnover criteria, you should include income received from business activities, such as the provision of goods and services for a fee.

Donations, legacies and grants, where the donor receives no service or benefit, are generally not considered to be derived from business activities, so do not need to be included when deciding whether a charity meets the £36 million turnover threshold.

Occasionally, grant income might be seen to be derived from business activities. Charities should think about whether the grant giver will receive benefit in return for the grant or whether there are any specific conditions stipulating what the charity can use the grant for.

We have seen a number of clients who do not need to register receiving demands to do so. If you receive such a demand and are exempt, you need to opt out by visiting the [Government's website](#). You will need your demand letter to enter the appropriate details.



## AND FINALLY... AUTOMATIC FILING EXTENSIONS ENDED

Companies House has confirmed that the [automatic extension to company filings](#) has ended for filing deadlines falling after 5 April 2021. Companies with filing deadlines falling after 5 April can still apply for a three-month extension. Companies that are eligible and cite issues around COVID-19 in their application will, for now, be granted an extension.

Our dedicated [COVID-19](#) and [Brexit](#) page also 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

[Bi-annual independent schools update](#)

Tuesday 27 April 2021

15:00 - 16:00

Online

Programme and speakers will be released in due course. Links to join the webinar will be sent out in advance of the event.

For further details on our not for profit upcoming events and to register, visit [www.haysmacintyre.com/events](http://www.haysmacintyre.com/events).

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