

E-NEWS

21 April 2020

Welcome to haysmacintyre's regular email update for charities and not for profit organisations.

haysmacintyre

Keeping you up to date with compliance matters, legislative developments and financial best practice.

CORONAVIRUS JOB RETENTION SCHEME (CJRS)

The period for being able to furlough staff has been extended by one month to 30 June. Claims can now be made [here](#) from 20 April. HMRC has also published the following:

- [CJRS calculator](#)
- [CJRS: step by step guide for employers](#)
- [Guide to work out your wages claim through the CJRS](#)

For more information on the CJRS, please see our web page [here](#).



WHAT DOES THE CHANCELLOR'S ANNOUNCEMENT MEAN FOR CHARITIES?

Chancellor Rishi Sunak has announced that the charity sector will receive a £750m package of measures to support it through the significant interruption caused by COVID-19:

- £360m from a number of government departments directed at "front line" charities
- £370m of grants to small and medium-sized charities at the heart of local communities
- At least £20m for the National Emergencies Trust appeal

Richard Sagar, Policy Manager at CFG, has written a blog post about this package which can be found [here](#).

COVID-19: INCREASED RISK OF FRAUD AND CYBERCRIME AGAINST CHARITIES

The Charity Commission published an alert on 17 April providing information and advice for charities about COVID-19 related fraud and cybercrime. It can be found [here](#). The Commission covers the following risks:

- Procurement fraud
- Mandate or Chief Executive Officer frauds
- Scam emails (phishing)
- Unsolicited offers of goods, services or financial support (advanced fee fraud)
- Protecting devices
- Reporting fraud



PROCESSING TICKET REFUNDS FOR CANCELLED CHARITY EVENTS DURING THE CORONAVIRUS PANDEMIC

HMRC has announced that if a charity event is cancelled due to COVID-19, HMRC will accept that where a person who is due a refund decides to donate this to a charity, the charity no longer has to physically refund the ticket price for the individual to re-donate for the Gift Aid provisions to apply provided the following conditions are met:

The individual:

- Does not receive a benefit as a result of their donation
- Agrees that the cost of their ticket becomes a donation
- Completes a Gift Aid declaration

The charity:

- Contact the individual who previously purchased the tickets of the cancelled event
- Explain that the individual is entitled to a refund but may wish to donate the cost of the ticket to the charity
- Make it clear that the individual does not have to donate the refund but if they choose to donate it, it's non-refundable
- Make sure the individual has enough tax to cover the donation
- Document the conversation with the individual and keep records of this
- Ensure that there is a Gift Aid declaration in place for the individual. Keep an audit trail, including a copy of the agreement from an individual agreeing to the donation of the cost of the ticket.

UPCOMING EVENTS

[Bi-annual update for independent schools webinar](#)

Thursday 30 April 2020

Online - available to view until 1 May

The webinar will include guidance on appropriate financial management and governance in light of COVID-19 as well as a topical employment tax update.

[Budgets, forecasts and financial reporting in the era of COVID-19](#)

Wednesday 6 May 2020

10:00-11:00

A special webinar tailored for the charity sector during COVID-19.

[Bi-annual charity update](#)

Thursday 1 October 2020

Morning session: 09:00 - 12:30

Afternoon session: 14:00 - 17:30

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haysmacintyre's bi-annual charity update seminar for charities and not for profit organisations. Our experts will be hosting two sessions in Autumn 2020.

[INGO financial benchmarking report launch and seminar](#)

Tuesday 6 October 2020

13:00 - 18:00

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An update on latest developments relevant to INGOs and the launch of our 2020 International Charity Financial Benchmarking report.

[VAT & Tax Exchange](#)

Tuesday 20 October 2020

16:45 - 19:00

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haysmacintyre's VAT and Tax Exchange is a bi-annual seminar series providing an update on topical VAT and tax issues relating to charities. Hosted in Autumn and Spring each year.

For further details on our not for profit upcoming events and to book your place, visit www.haysmacintyre.com/events

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