

NFP eNews 8 SEPTEMBER 2022

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

Charity Commission's consultation on the annual return closed

The Charity Commission's (the Commission) consultation on the 2023 annual return has now closed. 460 people have responded, 54% of whom were acting on behalf of charities and 38% were trustees sharing their own personal views. The Commission has stated that "overall, the tone of engagement was positive", and has identified areas that it will give further thought to, to ensure that it is gathering data in a way that is straightforward and relevant to charities regardless of their purpose or the type of work that they do. The consultation responses will be published towards the end of the year. The proposed changes that the consultation was based on can be viewed [here](#).



Guidance on the impact of Charities Act 2022

The Commission has published an article outlining the impact of the key changes being introduced by the Charities Act 2022 that came into force in August 2022. These are:

- Amendments to the powers to pay trustees for providing goods and services to their charity
- Making ex-gratia payments from charity funds
- Reducing complexity for fundraising appeals that do not raise enough, or raise too much
- Bringing in a new statutory power to change certain sections in Royal Charters

Charity Commission clarifies roles and responsibilities in preventing bullying and harassment

On 11 August the Commission issued a [press release](#) clarifying respective responsibilities in preventing and responding to incidents of harassment and bullying in charities. It states that bullying and harassment should never be accepted in the charity sector, and that trustees have a central role to play in ensuring their charity has clear policies and that allegations are handled appropriately.



Fundraising Regulator unveils its strategic plan

The Fundraising Regulator has published its first [strategic plan](#) which runs from 2022-2027, the first phase of which will include a full review of the Code of Fundraising Practice, starting in Autumn 2022. Over the next five years the regulator will review the public's experiences with, and expectations of charitable fundraising; collect data on fundraising from external and internal sources to help inform regulatory priorities and update the code; and review the Fundraising Levy and how it is calculated.

Proposed increases to the Fundraising Levy

As part of the Fundraising Regulator's strategic plan, the Regulator has announced plans to increase its levy and other registration fees for charities from 2024/25. A consultation will be held before the increase is finalised and is anticipated to be the only increase before 2027. The Levy is currently requested from charities spending more than £100,000 per year on fundraising, and smaller organisations can register for a lower fee. The levy is broken into various bands, with larger charities contributing more.



HMRC increases interest rates

Following the further increase in the Bank of England base rate to 1.75%, [HMRC increased interest rates](#) on late tax payments by 0.5% to 4.25% which took effect from 23 August 2022. The repayment interest rate will also increase, for the first time since 29 September 2009, to 0.75% (from 0.5%).

Prospects of a September Budget?

Both the [Office for Budget Responsibility \(OBR\)](#) and [Chancellor of the Exchequer](#) have confirmed that the preparatory work that is necessary to publish an economic and fiscal forecast in September commenced on 29 July. The response follows the Treasury Committee asking what preparation was being undertaken for an emergency Budget amid the Committee's concern that producing a Budget without a proper technical analysis of the economic situation would be the equivalent of 'flying blind'. Although the forecast might be less comprehensive than before, the OBR has said it will meet the requirements of the OBR Charter. In the event of a September Budget, haysmacintyre will produce its usual in-depth analysis of it.



Fuel advisory rates increase

HMRC has [published the advisory fuel rates from 1 September 2022](#) for company car users. The guidance also provides information on when you can use them and how they are calculated. The changes have seen an uplift of between one and two pence per mile, depending on engine size and fuel type. However, there is no change to the electric car mile rate, which remains at five pence per mile.

OTS reviewing working practices

The [Office of Tax Simplification \(OTS\)](#) has [launched](#) a review of hybrid and distance working. It is looking for evidence of trends in relation to the increasing number of people choosing to work in different ways, including employees working from home but abroad. haysmacintyre will be responding to the consultation and, if you would like to share your views, please contact [Nick Bustin](#), Employment Tax Director.



CJRS enquiries

We are starting to see more enquiries from HMRC into the Coronavirus Job Retention Scheme (CJRS) claims made by employers during the pandemic. HMRC [has issued a note regarding common errors](#) in calculating the grants claimed and advising on corrective measures which should be considered. Please contact [Nick Bustin](#), Employment Tax Director, or [Danielle Ford](#), Head of Tax Disputes and Resolutions, should you require assistance.

And finally... safe giving to the Pakistan flood relief

Severe flooding is devastating Pakistan, with over one million homes destroyed or badly damaged and vast areas of land submerged. The Charity Commission and Fundraising Regulator have issued a [press release](#) urging the public to give safely to registered charities supporting those who are affected by the floods in Pakistan, and highlighting the Disasters Emergency Committee's (DEC) [Pakistan Floods Appeal](#) which has been established to raise funds to support those affected.

UPCOMING EVENTS

Quarterly Charities Update

14 September 2022

15:30 - 17:30

Online

Trustee Training- What Every Trustee Should Know

13 October 2022

09:30 - 13:00

International Charity Financial Benchmarking report launch

8 November 2022

16:00 - 19:00

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Quarterly Charities Update

6 December 2022

15:30 - 17:30

Online

We welcome your feedback on this update and would be pleased to hear about any areas you would like to see covered in future editions. Please email [Jane Askew](#), Director and Head of Faith, with any comments.

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Shortlisted 2019 National Firm of the Year



Shortlisted 2019 Tax Team of the Year



Highly Commended Partner of the Year



Winner: Audit Team of the Year



Winner of the Bronze Award for 2018 and 2017



Top adviser to the top 5,000 charities, Charity Financials' league table 2021



Top ten by audit fees in the 2020 Charity Finance Audit Survey