

NFP eNews

8 FEBRUARY 2024

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

Mandatory payrolling of benefits

HMRC has announced that payrolling of benefits and paying Class 1A National Insurance on benefits in kind will be mandatory from April 2026. The aim is to reduce the administrative burden for employers. Draft legislation is due to be published later this year, but the time frame employers will need to work towards will be limited. For more information on this upcoming change, contact [Nick Bustin](#), Employment Tax Director.



Charities Act 2022: Updated Charity Commission Guidance

The Charity Commission have updated their guidance for "phase 3" of the Charities Act 2022 which will come into effect early 2024. The main areas coming into force are:

- Making changes to governing documents for trusts and unincorporated charities, adopting a similar approach to charitable companies and Charitable Incorporated Companies (CIO).
- Selling, leasing or otherwise disposing of charity land provision which were to come into force on 14 June 2023 but didn't.
- Charity mergers and gifts to charities.
- Other provisions around trustees receiving payment for work and defective trustee appointments.

Find out more, and read the full guidance from the Charity Commission [here](#).

Reminder: Fundraising levy review feedback deadline

As previously reported, the Fundraising Regulator has announced plans to increase the yearly levy for charities. For the first time since its introduction, the levy is set to increase between 20% and 50%. The deadline for feedback is tomorrow, 9 February 2024, so have your say [here](#).



Research: Public trust in charities and the role and experience of trustees

The Charity Commission have released a report which contained ten years worth of research into the public views of charities and about charity trustees. Increasing public trust is a key focus for the Charity Commission and this report will help steer future guidance and support for charities. Key findings from the research programme include:

- Public trust is complex and impacted by a number of factors from regulation to negative actions, however everyone has different views based on personal circumstances
- Public trust is stabilising
- Responsible use of funds remains a key factor in trust of charities
- People believe charities are making an impact
- Trustees understanding the role and responsibilities is good but there is more to be done. For example one in five trustees did not fully appreciate that they had a collective responsibility for critical functions e.g. financial oversight and the charity's annual accounts

Read the full report [here](#).

Charity Commission official warning to One Young World Limited

An official warning was issued to One Young World Limited due to governance and administrative failures. It continues a theme of governance failings and breaches which we have seen over the past few years commenting specifically on poor minute taking, monitoring of conflicts of interest and unauthorised payments to a connected person. The full details of the official warning can be found [here](#). We recommend that charities have reviewed the [governance code](#), along with key [Charity Commission guidance](#), including [CC8: Internal financial controls for charities](#).



Big Help Out 2024

The Big Help Out is to take place for a second year running across three days from 7 to 9 June 2024. It is scheduled at the end of Volunteers week and for the first time is including a weekday to allow schools and workplaces to get involved also. The Big Help Out online platform is going to be released in April 2024 but you can sign up [here](#) to receive more details nearer the time. It is estimated that 6 million people took part in the initiative on 8 May 2023, and they are looking to increase this further with a particular focus on getting young people involved.

Announcement of the next Charity Commission Chief Executive

Yesterday, the Charity Commission made an announcement of the appointment of their next chief executive.

Helen Stephenson, whose seven year term comes to an end this summer, will be succeeded by David Holdsworth. David, who has been CEO of the Animal and Plant Health Agency since 2022, will take up the role on 1 July 2024. David's career has seen him as Deputy Chief Executive of the Intellectual Property Office, and previously served at the Charity Commission as Deputy Chief Executive and Registrar in which he led a transformation of the Commission's data handling, digital capability and risk assessment.

Chair of the Charity Commission, Orlando Fraser, commented "I am delighted to announce David's appointment as CEO, and his return to the Commission. He was the outstanding candidate for the Panel, among a diverse and talented group of applicants.

David brings the experience, talent and character required to lead the Commission into the next leg of our historic journey as the world's most experienced charity regulator. In doing so, we will build on Helen Stephenson's successful legacy."

For further information on the announcement, please click [here](#).



Oxfam is the latest charity to withdraw funds from Barclays over climate concerns

Following a similar move by Christian Aid in 2023, Oxfam has withdrawn funds from Barclays bank due to their "continued financing of fossil fuels". The National Trust has also called for Barclays to do more to address this issue. We have seen an increasing trend over the past few years as more charities focus on ESG factors, and with prominent charities making proactive decisions to ensure their advisors and third party providers are aligned, it will be interesting to see how this progresses over the next few months.

Further details can be found [here](#).

Upcoming events

Trustee Training: Introduction to Charity Finance and Reporting

Tuesday 20 February

13:30 - 17:00

Online

Trustee Training: Charity Trustees Roles and Responsibilities

Thursday 07 March

9:30 - 13:00

Online

Quarterly Charities Update

Tuesday 12 March

15:30 - 17:00

Online

Trustee Training: Charity Law Update

Tuesday 26 March

13:30 - 15:30

Online

NFP VAT and Tax Exchange

18 April 2024

10:00 - 11:00

Online

Quarterly Charities Update

Tuesday 4 June

15:30 - 17:00

Online

Quarterly Charities Update

Thursday 5 September

15:30 - 17:00

Online

Quarterly Charities Update

Thursday 5 December

15:30 - 17:00

Online

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

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 Siobhan.Holmes, Director, with any comments.

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Winner: Large Firm
of the Year 2023



An eprivateclient
top accountancy firm 2023



Top 10 auditor to quoted companies
in Adviser Ranking Listing