haysmacintyre

INTERNATIONAL CHARITIES BRIEFING

WINTER 2024

Contents

Welcome from the editor

Welcome to the latest edition of our International Charities Briefing, where we provide updates and insights on accounting, tax, reporting and governance for charitable organisations.

I wrote in the welcome to our last edition, that the only constant for the sector was change. Given the ongoing conflicts in Ukraine and Israel-Gaza, as well as an upcoming general election in the UK, uncertainty can continue to be expected for some time to come. At the same time, the needs met by international charities remain great and the sector has recently responded to a variety of issues including a range of humanitarian emergencies.

To begin, Vikram Sandhu, Director, considers what Environmental, Social and Governance Reporting means for international organisations. This continues to be a hot topic for many in the sector, with many organisations placing more emphasis on reporting in this area.

For international charities, risk management is a crucial aspect of the governance framework. International charities face a range of risks which need to be managed effectively. Rakesh Vaitha, Director, considers some key questions for management teams and trustees to consider when looking at international risks and operations.

We have also, recently, seen a number of international charity clients reassessing their Customer Relationship Management (CRM) software. Andrew Roberts, Senior Manager, reviews why you should consider upgrading your CRM software and some of the pitfalls we have seen when working on such projects.

One of the challenges faced when operating internationally is taxation. Charities with overseas investments or other sources of income arising overseas may suffer withholding taxes on their income. Jamie Whale, Senior Manager, summarises the main scenarios that organisations are likely to face, and when advice needs to be taken.

From time to time, many international charities must consider operating in new jurisdictions. Such considerations can be dictated by events or may be part of longer-term strategic considerations. Adam Halsey, Partner, considers some of the key factors to assess when moving into new jurisdictions, with a particular focus on areas to consider when contemplating working with local partners.

Turning back to risk management, a key area for many international charities to address is their use of social media. The Charity Commission has recently issued new guidance in this area, which is particularly important given the challenging and emotive subjects dealt with by some international charities. I consider the Charity Commission's guidance in this area, including some key questions to think about.

I hope you enjoy this edition and find these articles of interest. Do feel free to let the articles' authors, me or your regular contact know if you have any questions concerning the matters discussed. I would welcome any feedback on this International Charity Briefing and, in particular, any topics you would like us to consider for future editions.

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Environmental, Social and Governance Reporting for international organisations

Although ESG is a growing concern and has become an increasingly important focus for many charities, in particular international organisations, the exact definition of the term remains relatively unclear.

Defining ESG
For many, it can be helpful to consider what each of the letters in this acronym mean.

- Environmental: Narrative around the environmental aspect – which has become associated with climate change, 'net zero' carbon emissions, and the energy transition – could arguably be broadened to include wider social and physical aspects of environment, aspects which relate to dignity and wellbeing, or biodiversity and conservation. Large membership companies are already complying with the Streamlined Energy and Carbon Reporting (SECR) regulations.
- Social: Social encompasses ethical behaviour and practices towards staff and members and the wider contribution to the sustainability of the socio-economic framework including services or activities beneficial to human health and well-being
- Governance: Governance encompasses control and direction with a focus on the way an entity sets out to address risks and opportunities; arguably this aspect also extends to the culture and the values held in considering and tackling its own sustainability and its impact as part of wider society.

ESG as an opportunity for international organisations
ESG reporting is an opportunity to tell your story about how it plays its part in the movement for a sustainable future. This could be by way of how you select and work with partners and suppliers, ethical investment decisions, internal equality diversity and inclusion (EDI) work and the balance between reporting on the ground and at head office. This may be further complicated for grant making organisations where the scope of responsibility differs from charity to charity. Many international organisations also have connected entities, branches and subsidiaries worldwide so how does the work undertaken by each entity benefit the environment and society? Meaningful, authentic ESG reporting can be moulded around each organisation's ethos and values.

The other spectrum of ESG has been the initiatives driven by the passions of staff alike to create eco-initiatives and lead on new policies. Reporting on ESG, rather than being a 'tick-box' exercise, could be an opportunity to evaluate the "what more" can be done. Although many international organisations already are leading the way given the type of social work they do.

While it may initially seem like a daunting prospect, coming back to these questions around the benefit of the work undertaken by you will help with reporting on ESG.

Increasing public benefit
Another consideration international organisations should remember in ESG reporting is the work they do regarding public benefit reporting. With a strong possibility of a change in government, the risk for some organisations is that a lack of central government can impact the extent of activity and benefit previously provided internationally. In England and Wales, trustees/directors must confirm that they have applied the Charity Commission's guidance on public benefit. Public benefit is seen to be part of the 'social' aspect of ESG, and as a result, can be incorporated into reporting on ESG. When thinking about how to include the 'governance' aspect within reporting, the majority of organisations follow the Charities SORP, which provides guidance to those preparing charity accounts. While the SORP does not expressly consider ESG reporting, aspects of its existing requirements do coincide with elements of ESG, notably reporting on governance, risk, and impact (more here). Similarly, the Charity Governance Code (2020), which sets out 7 principles for effective governance, encourages elements of ESG. In particular, principle 1 (organisational purpose) and principle 6 (equality, diversity and inclusion) cover ground, which is associated with ESG, and could feature in reporting.

How can you report on ESG?
As we build on learnings from the recent COP26, there has been a noticeable drive towards greener activity, in turn meaning ESG has climbed up the agenda. Currently, there is no watchdog or regulator offering support for organisations adapting their practices to become more sustainable, making it difficult for many organisations to see how they can implement ESG reporting in practice, in a meaningful way. This is certainly applicable to the international sector where the conversation around ensuring the necessary due diligence is conducted by head office (grant making or direct delivery) must be balanced with the environmental impact of travelling to conduct these reviews. This could be a good opportunity to refocus a risk based review approach combined with remote reporting and monitoring.

The Charity Commission has previously engaged with ESG reporting and the guidance is typically supportive of sustainability being incorporated into your approach, provided it aligns with, or is complementary to your overall objectives. The two are also linked, with ethical considerations also having a positive effect on public trust. At present, there is much creative freedom in how ESG is reported, and it can be done under a framework, as a blended approach under different frameworks, or take a different route entirely. A revised version of the SORP is set to be implemented from 1 January 2025. As alluded to above, the SORP Committee have identified sustainability reporting as a topic for discussion. It is likely that further regulations (or strong recommendations in the form of the new Statement of Recommended Practice) will be introduced and we have already seen a requirement for the largest companies and LLPs to comply with further climate-related financial disclosures.

Further hurdles
While there are lessons to be learned from current corporate reporting, they are by no means always best practice. More weight needs to be placed on the Social and Governance aspects of ESG, rather than the focus on Environmental that is typically front-of-mind. The nature of many international organisations means that ESG can be inherent, but consideration still needs to be given to issues such as employment and safeguarding that can create a greater challenge.

As well as the resourcing issue, ESG reporting might create a challenge of who takes responsibility for collecting the information, if reporting lies within the Annual Report – finance teams could already be struggling for capacity, so trustees/directors may need to consider which system would work best for them – some of these areas can be considered by other governance related staff.

Looking forward
There are three options available to international organisations as we look ahead: do something new, imitate existing reporting, or let sleeping dogs lie. However, keeping an eye on future plans and the impact on the wider community is key and must be central, particularly in the current economic and political environment.

Importantly, we need to stress that you are already likely doing more than you think and it is a matter of teasing out the relevant aspects for reporting, rather than trying to reinvent the wheel. The way this is communicated, whether it is through websites or annual reports, is also an important consideration.

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Managing common operational risks and challenges for international charities

International charity organisations play a vital role in addressing global issues, providing aid and alleviating suffering. Given the broad nature of global operations, the charity is likely to face a number of risks due to the environment they operate in, including culture differences and regulatory requirements.

For charities to stay abreast of the risks and continually assess the risk impact to the charity, there needs to be a robust risk management framework to fully capture the risks so that mitigating actions can be taken where necessary. This would also require careful consideration over local rules, regulations and reporting requirements.

Charity Commission states that approximately 17,000 charities operate internationally. The risk assessment for each charity will be unique considering the level of complexity, activity, and regions each charity operates in.

Risk management framework

It is crucial for international charities to have a risk management framework that provides continuous monitoring of new and existing risks so that the charity can manage or mitigate potential threats.

There are common risks and themes encountered by charities operating internationally. To minimise risk impact, charities should consider and evaluate the following matters when undertaking risk assessments:

- Due diligence on local partners or organisations before working with them.
- Compliance over employment rules and regulations.
- Cultural considerations.
- Physical security of staff based internationally.
- Fund transfers to support operational activities on ground.
- Serious incident reporting.
- Fraud risk assessments.

The above are some of the critical risk matters that require regular attention when managing operations internationally.

Control framework

The charity's success would be measured by how well the risks are being managed. In response to the aforementioned risks, management should assess whether the charity has appropriate controls to manage risk impact to their international operations. Below are questions that trustees and management should consider when looking at international risks and operations:

1. Are there policy and procedures for assessing local partners or organisations that the charities work with?
2. How often are the partner organisations reviewed?
3. Are local specialists engaged to ensure compliance with local employment rules and regulations?
4. Does management understand cultural and ethical norms? Is there collaborative working arrangements and consideration of a cultural assessment?
5. Are there suitable security arrangements for staff who work with high risk regions?
6. Are there secure arrangements to make fund transfers to local partners or staff members to deliver local projects?
7. Is there transparency, accountability, and strong internal controls to manage cash transfers?
8. Does the charity have a whistle blowing policy that is widely shared with staff members, partners and organisations they work with? Is there regular awareness on the existence of the policy?
9. Are there fraud prevention strategies in place, including, but not limited to a fraud risk assessment for each region?

The above are questions that should be considered when assessing their international control framework.

Despite several inherent risks, international charities remain a vital force in addressing global challenges and providing aid to those in need. By understanding and mitigating these risks, charitable organisations can better navigate the complex landscape or international aid, ensuring their efforts create lasting and positive impacts on communities worldwide.

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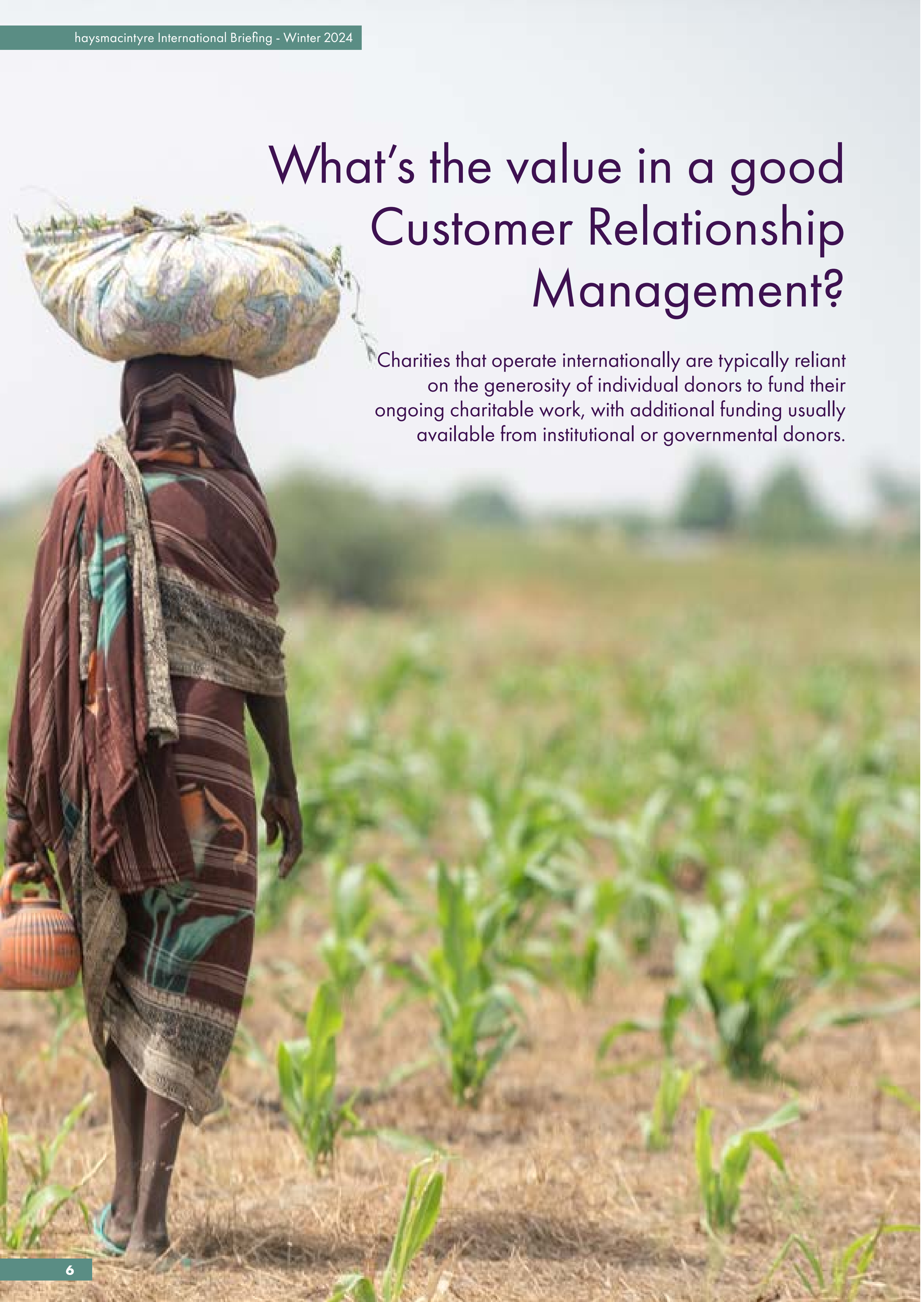

What's the value in a good Customer Relationship Management?

Charities that operate internationally are typically reliant on the generosity of individual donors to fund their ongoing charitable work, with additional funding usually available from institutional or governmental donors.

Over the last couple of years, we have seen a number of our clients embark on ambitious projects to replace their Customer Relationship Management (CRM) software. These have been delivered with mixed results. We outline our thoughts on this subject matter below.

Firstly, what is CRM? CRM is a software application that helps organisations to manage and track their interactions with donors and customers. For fundraising charities, a CRM system is a valuable tool for improving fundraising performance, as it allows the charity to track the success or otherwise of specific campaigns and enables them to tailor and target communications across their donor base.

Most organisations have transitioned from 'off the shelf' packages to bespoke engineered packages with an upfront development cost and then ongoing Software as a Service (SaaS) based annual fees.

Why upgrade your CRM software?
When considering why you might want to upgrade your CRM, there are a few improvements you will ultimately want to get out of the process:

1. Improved donor management –ability to bring all donor data together into one system. This will allow you to better understand your donor base and more effectively tailor and target your communications to them.
2. Automated communications –save staff time and cost by automating certain communications, for example sending thank you notes, invitations and reminders on an automated basis.
3. Better reporting – as well as storing all the donor data in one place, CRM software is better able to report on data and design reporting specific to both your charity and your donor base. Secondly, the performance of campaigns and KPI's can be generated to measure performance.
4. Streamline processes – potential to streamline processes, such as linking through to donor onboarding, event management and even link through to grant-management.
5. Improve compliance – be better placed to ensure compliance with the Fundraising Regulator's guidance and the laws around data protection.

From the outset of the project, you will need your team to be on board, as teams are often resistant to change, therefore it is important to take people on the journey with you. Inevitably there will be pressures and issues that arise during the process, however there must be a focus on the final result and the benefits it will bring. It is vital to ensure that this assent stretches across the organisation, as you will need input from multiple stakeholders to ensure the system can be scoped to meet everyone's needs and expectations. Additionally, you need to do your research. Speak to your advisors for insight about what their other clients have done, speak to contacts at other similar charities and spend an adequate amount of time in the scoping phase.

In our experience, there are common pitfalls to be aware of when working on a project of this nature are:

1. Not involving all stakeholders from the outset – we have seen examples of CRM systems that work brilliantly for the fundraising team, but created issues for the finance team. The main reason for this was that key stakeholders were not engaged on the project until the later stages of the process and were therefore left out of key decision making.
2. Keep an eye on the budget – we have had many instances where the spend on these projects has gone over budget. Typically, this is because of inadequate scoping, which then meant that functionality and direction changes were introduced late into the build.
3. Have a clear implementation plan – ensure you have mapped out key milestones and tested how the transition of data from old to new systems will occur. Effectively communicating to the team is critical to adoption.
4. Training – it is vital that adequate and timely training is given to staff. The key to success for any system is that the data inputs are correct, such that the reporting is being driven by timely accurate data. The key to staff commitment to the new system is ensuring that they know how to use it and can quickly see the benefits it brings over any existing system.

Any system change is difficult, but with good planning and proper implantation, a new CRM system for your charity can drive numerous benefits over the short, medium, and longer term.

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Withholding taxes for international charities

Charities with overseas investments or other sources of income arising overseas may suffer withholding taxes on their income. Jamie Whale, Senior Manager, summarises the main scenarios that organisations are likely to face, and when advice needs to be taken.

Charities are generally exempt from Corporation Tax (CT) in the UK on their main activities and are also exempt from UK tax on investment income, provided that the income is applied to charitable purposes.

Trading, investment and other income received by a charitable subsidiary will be subject to CT, which is charged at a rate of 25% since 1 April 2023. However, due to the ability to make Corporate Gift Aid payments, UK CT is unlikely to be payable.

Overseas withholding taxes and relief available

Charities may be subject to overseas withholding tax (WHT) on dividends, interest, royalties, and capital gains in the country where the income is generated. Some jurisdictions can impose WHT on professional and technical services payments, but this is less common.

What type of relief can be obtained from WHT?

- Treaty relief – the charity agrees to pay a lower WHT in accordance with the treaty between the UK and the overseas jurisdiction, by agreement with the overseas authority. Alternatively, the WHT imposed may be reclaimed by the company, by a claim to the overseas tax authority, where the double tax treaty provides relief or a reduced rate of WHT.
- Unilateral relief – this relief allows charities to deduct the WHT incurred from its UK CT liability. A deduction is only available for the WHT after it has been reduced to the minimum rate specified under the double tax treaty with the relevant jurisdiction. Please note that this relief can only reduce the company's CT liability and cannot create a tax repayment.
- Deduction relief – this allows a charity to be taxed on the overseas income net of the overseas WHT, e.g., £100 income suffers 30% WHT. The charitable school or subsidiary treats the net of £70 as taxable income, instead of £100. This should always be available but is effectively only 25% relief for the tax deducted and therefore not the most efficient option.

Examples

Charity A has a royalty agreement with a company in Japan. WHT has been withheld at 20% in Japan on royalty payments made by the Japanese company.

The UK-Japan double tax treaty provides for tax on royalty income imposed in Japan to be reduced to 0% by a UK resident.

Therefore, the charity is entitled to full treaty relief. By making an application to the authority in Japan, normally accompanied by a certificate of residency from HMRC, the charity should be entitled to a repayment of the Japanese WHT deducted and to receive future royalties gross without WHT being deducted.

Because the treaty rate is 0%, the company cannot obtain unilateral relief for this amount in its UK tax return, even if there were a UK tax liability to offset

Sometimes a claim for treaty relief is not cost effective or is impractical due to the complexity of overseas administration in certain jurisdictions and the need to overcome language barriers. If a claim is impractical, deduction relief can be considered instead. This would mean the net royalty (80% of the gross amount) would be subject to CT in the UK- £80 instead of £100. However, deduction relief is not generally useful to charities that are generally exempt from UK CT.

Charity B has a royalty agreement with a company in China. WHT has been withheld at 10% in China on royalty payments by the payer in Chinese company.

The UK-China double tax treaty provides for WHT on royalty income imposed in China on a UK resident to be reduced to a minimum rate of 10%. Therefore, treaty relief cannot reduce the WHT.

If the charity pays UK CT on the royalty because the income does not qualify for a charitable exemption, or because it is received by a subsidiary company, then unilateral relief is available and the WHT can be deducted from the UK CT liability of the company. Full relief should be available for the WHT suffered because the UK CT rate of 25% exceeds the Chinese WHT rate of 10%, provided that there is sufficient UK tax payable by Company B in the relevant accounting period. It is important to keep a record of the gross royalty income and the WHT withheld to ensure correct disclosure is made on the charity's CT return.

Most UK charities would not pay tax on the royalty income in the UK, however. In this case, the charity cannot offset the WHT by claiming unilateral relief.

Please note that if WHT in China was applied at 15% instead, treaty relief or deduction relief would be available on the additional 5% withheld.

These examples address royalty income. However, the considerations are similar for other types of trading and investment income

Key points for UK charities

Treaty relief provides relief for overseas WHT suffered in excess of the treaty rate between the UK and the overseas jurisdiction and should be considered first. Treaty relief for the overseas WHT must be obtained, where possible, from the overseas tax authority.

- Charities cannot generally benefit from unilateral relief or deduction relief, as most investment income received is exempt from UK CT, and therefore treaty relief must be sought.
- Where the treaty does not reduce the tax rate to zero, the charity is unlikely to avoid suffering an overseas tax charge even when the organisation is tax exempt in the UK. It is a valuable exercise to review rates of WHT suffered on overseas trading activity and overseas investment income to identify any tax inefficiencies.

How haysmacintyre can help

- We can help you minimise overseas WHT suffered on overseas source income and maximise claims for repayment, where necessary.
- We can provide advice in connection with the application of the relevant tax treaty to your circumstances. Each country and relevant income source may have differing tax treatments.
- Using our international alliance, we can obtain local advice on making a claim for treaty relief against past and future WHT suffered, including details of when a refund claim may be "out of time" under the other jurisdiction's tax law. Where the claim relates to investment income this will normally require assistance from you or your investment broker to assemble the necessary information.
- It is not always cost effective to make claims for smaller amounts and, as such, you should consider the amounts being withheld in light of the associated professional costs. However, once one-off advice is provided, an overseas agreement can provide effective relief for future years.

Expanding your international reach

Many charities are facing pressures from stakeholders to support beneficiaries in places that were not even on the radar as needing humanitarian assistance even 12 months ago. The need for rapid response is part and parcel of day to day life for some charities, whereas for others it is entering new territory.

The learnings from many charities helps us to understand key considerations when there is pressure from supporters and beneficiaries alike to set up in another jurisdiction. For many NGOs there are also considerations around decolonisation of aid, which in some cases are leading to the NGOs concerned locating themselves in the global south.

Strategy
Trustees must consider where in their strategy this new activity fits. It is often the case that funding drives the strategy and this may result in decisions that are not in the best long-term interests of the charity. Consider how the charity is best placed to address the issue, whether it is longer term or short term and consider how such an amendment to your strategy makes sense.

Skills and expertise
In many cases the demand for a new project fits well within the skills and expertise of the charity both in the UK and abroad and in other cases it is unchartered territory. Consider everything from resourcing, risk, governance, capacity, logistics, reputation, and longer term footprint. Make sure that when the crisis subsides that either the activity has been planned to be short term or there is a longer term mission that can benefit from the investment made.

Direct provision versus partnering
Many businesses will confirm that when it comes to international expansion it is better to start off with a branch and then make it a subsidiary if it makes sense to do so, though the requirements vary between jurisdictions. The same logic can apply to charities and international projects. Some jurisdictions will require a formal place of business to exist in a country to enable things like recruitment of staff, tapping into local funding, owning or leasing property or even setting up a bank account. The requirements and consequences of this vary significantly between juristctions, but these can be considerable investments with longer term financial consequences.

An alternative might be to partner with another NGO who is already in the region. This can either take the form of working with a local partner or another international NGO with an established presence. Working with established partners can enable the delivery of your work with the confidence that you are more mobile, less risky and can help to piggy back off of the local partner's reputation and infrastructure in that location. There are considerations to this strategy as well, and it is important that thorough due diligence is carried out. In practice this can be difficult in some cases, such as humanitarian emergencies where the need for a partner arises quickly. Questions to consider include: how well do you know them; how aligned are they with your mission and values; and what happens if there is a failure. The initial due diligence can often be rushed in order to expedite the project but this comes with substantial risk and should be avoided.

Perhaps build into your plans a checklist of key matters that must be considered before the green light can be given to a project including?

- Have you worked with them before;
- Are they recognised by any of the leading government agencies;
- Do they have reliable, recognised banking arrangements;
- Is their mission in line with yours;
- Have you engaged with their key trustees/directors;
- Are they able to provide you with the springboard to deliver your project;
- Do they have experience working in partnership with relevant international NGOs and so are aware of the necessity to provide suitable, auditable reporting;
- Can you obtain references from others who are partnering with them to gain assurance of their ability to deliver and ability to remain in compliance with key laws and regulations;
- Are you able to sign off a suitable, legally binding partnering agreement that can protect your charity.

Local compliance
Every country is different and having a checklist from accountants or lawyers over the key aspects to consider at the planning stage will be important. Some jurisdictions will be aligned to that of the UK or Europe whereas others will be more relaxed or sometimes more restrictive. Understanding the local regulatory environment and restrictions is essential in deciding how best to work in that area. Taking proper professional advice and engaging with qualified, local specialists is key – particularly when entering a new jurisdiction.

Conclusion
Clearly there is a need to ensure that you remain mobile to meet the needs of your beneficiaries and so the approach to international expansion will depend on the nature of the projects you want to support. There are many approaches ranging from pure grant making to joint arrangements/joint ventures to partnering agreements to setting up an office to establishing a branch or subsidiary company. All bring their challenges and their benefits. The message remains the same – don't just leap at an opportunity, consider how it best fits your charity and your strategy and ensure that the decision is right for you as well as of course right for the beneficiaries you serve.

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Charity Commission launches guidance on charities and social media

The Charity Commission has recently issued new guidance around charities' use of social media. This is a topic which is relevant to many in the sector, and therefore important reading for management and trustees alike. The guidance recognises that the use of social media can be incredibly effective, but that it also carries risks which need to be managed effectively.

Setting a policy

The guidance is clear that charities using social media must have a social media policy. As with other policies, the policy should be proportionate to the risks and needs of the charity. The guidance includes a checklist for developing a social media policy. This checklist is a useful tool, regardless of whether you have an existing policy, or are developing one for the first time.

Managing risks and challenges

Firstly, a key area for any social media policy to address is risk management.

Care should be taken over content that is posted or shared, and the policy should be clear that a charity should not post content which is harmful or inconsistent with its purposes.

Charities should also ensure their use of social media complies with relevant laws and regulations. This requires a sufficient understanding of those laws and regulations to ensure compliance. Again, this should be set out within the policy.

Some charities deal with emotive issues, however posting about such issues on social media may lead to risks or challenges for the charity. The consequences of higher risk posts should be carefully considered and, as with any important decision, a proper record of the thought process should be maintained.

The Charity Commission's guidance is clear that charities can use social media to engage in campaigning and political activities. Particular care should be taken in this instance, especially around the time of elections, and it is important that all individuals involved are aware of the rules.

The nature of social media means that things can move quickly, so it is important that there is an appropriate plan in place to manage policy breaches or other issues. Again, where issues arise, proportionate action should be taken, and the key decisions recorded. Where the issues are significant, there should be a process for escalating the matter to trustees on a timely basis.

Blurred lines

Many individuals involved with charities will also use social media in a personal capacity. It is possible that things posted or shared in a personal capacity will become associated with the charity. This risk is heightened where it concerns the senior leadership of the charity, as it can be perceived that individuals acting privately are in fact acting on behalf of the charity. There are a number of ways this risk can be managed, for example by including a proviso at the beginning of a post or on their social media profile that makes it clear the individuals posting privately are doing so in a purely personal capacity and that their views are their own. To help manage this risk, the Charity Commission suggests that social media guidelines should be shared with trustees, staff and volunteers.

Key questions to consider

Social media can be a very effective communication and engagement tool, however it is important that the inherent risks are managed effectively. Trustees, staff and volunteers should familiarise themselves with the guidance provided by the Charity Commission and their charity's policy and ensure that there are proportionate measures in place to address the risks. Some questions to consider are:

1. Are you clear on how your charity uses social media?
2. Does your charity have a formal social media policy?
3. Assuming that it does, when was the last time it was reviewed?
4. Who is responsible for maintaining and updating the social media policy?
5. How is the policy (and changes to the policy) communicated to all relevant individuals?
6. Are you clear as to the response in the event of an incident using social media?
7. Are trustees, staff and volunteers clear on the guidelines for personal use of social media?
8. Do you have appropriate processes in place to manage your social media accounts?
9. If you engage on social media on challenging or emotive topics, do you have an appropriate plan in place and is your decision making appropriately recorded
10. Do you have a clearly communicated complaints process and is that process fit for purpose?

Using social media inappropriately can have huge reputational risks for charities. The above guidance is set out to assist with a best use policy. It is important that training is provided and reviewed on a regular basis for all organisations. Should you need further assistance with any of the above, reach out to a member of our charities team who will be available to support.


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Upcoming events programme

We have one of the largest charity and not for profit teams in the country: we act for over 800 clients, accounting for approximately 30% of our annual turnover. Our team of specialists host topical seminar updates and speak at other organisations' events presenting the latest developments within the not for profit sector.

Trustee Training: Introduction to Charity Finance and Reporting
20 February 2024
13:30 – 17:00
Online

Trustee Training – Charity Trustees: Roles and Responsibilities
07 March 2024
09:30 – 13:00
Online

Quarterly Charities Update
12 March 2024
15:30 – 17:00
Online

Trustee Training: Charity Law Update
26 March 2024
13:30 – 15:30
Online

NFP VAT and Tax Exchange
April 2024
Online

Quarterly Charities Update
4 June 2024
15:30 – 17:00
Online

Quarterly Charities Update
5 September 2024
15:30 – 17:00
Online

Quarterly Charities Update
5 December 2024
15:30 – 17:00
Online

To book your place at any of our events, please visit haysmacintyre.com/events

International Charities team

If you need guidance on any audit and accounting, financial reporting, donor audit, VAT, employment tax or direct tax matter you can contact any member of our International Charities team as detailed below.

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