haysmacintyre

NFP eNews 11 DECEMBER 2023

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



A seasonal message from our Managing Partner, Natasha Frangos

With the years seemingly speeding by ever quicker, I wanted to take this opportunity, in our last eNews of the year, to say "thank you" to all our eNews readers on behalf of our partners. The success of our firm is built upon the strength of our relationships with our team, clients and contacts and our partners hugely value the trusted and long standing relationships we develop with you all.

As we head into a new year our mission remains to be "an independent firm that continually invests in our people, equipping them with the right skills... to work with the right clients... in the right way." As a group of partners, we are proud of the firm we have built, and commit to further investing in it as we focus on the three "rights" to ensure the firm's future success in achieving the strategy that we have set. We believe this is important for our team and clients as we are investing in long term quality and service delivery and developing our people to be future leaders.

Finally, we realise that many are impacted by the various ongoing global troubles and our thoughts are with those affected and hope 2024 will bring peaceful resolutions.

Charity Commission account guidance

The Charity Commission updated it's online portal at the end of July this year. Last month, they published guidance for charities using their 'My Charity Commission Account'. Every user will need to set up their own 'My Charity Commission Account' using an individual email address and password in order too access online services on behalf of your charity.

The sets of guidance for different aspects of the accounts are:

- Setting up 'My Charity Commission Account'
- My Charity Commission Account guidance for charity contacts
- Charity Commission Account guidance for trustees
- My Charity Commission Account common issues
- My Charity Commission Account guidance for third-party users



Fraud Awareness Week

Charity Fraud Awareness Week came to an end on 1 December. It was another great reminder of fraud within the sector, helping to enhance the awareness of fraud seen in the sector and how this is changing as attempts become more sophisticated. There are lots of materials which can be shared to help prevent fraud and cybercrime, whilst reminding us of good practices to reduce the chance of fraud against charities, and limit any impact should attempts be successful. We see many of our clients still facing a broad range of fraud attacks and these recourses are a good reminder and refresher for all charity staff.

Find out more here.

Making your donation count: how to avoid festive fraud

On the topic of fraud, The Charity Commission have just published an article with advice on how to ensure your donations are received by the genuine causes in need of your support this winter, and how to make it tougher for fraudsters to take advantage of your goodwill.

To read the article and find steps for giving safely, please click here.



Fundraising Regulator – review of face to face fundraising

The Fundraising Regulator recently released a blog where charities have been urged to review their subcontracting relationships for face to face fundraising. The Fundraising Regulator was established in 2016 after public concern of poor fundraising practices. Much has been achieved over the past few years to rectify this and build trust, however concerns have been raised about face to face subcontracted fundraisers breaking the Fundraising Code, being insufficiently trained and being motivated by commission based structures. More details can be found in the blog, and it is key reading and a great reminder for fundraising charities.

Changes to simplify holiday pay calculation for part-time workers to take effect from 1 January 2024

A number of draft legislative changes to simplify holiday pay calculation for part-time workers effective from 1 January 2024 has been listed below.

- For irregular hours / part-year employees, entitlement will be calculated as 12.07% of hours worked in a pay period, removing the anomaly established as result of the Harpur Trust v Brazel case.
- Irregular hours or part-time workers will be allowed to roll up holiday pay.
- Changes to TUPE legislation allowing small businesses to consult directly with new workers where there are no employee representatives or trade unions in place.

These proposed changes are welcome and will ensure fairness and remove the risk accrued pay for the above category of workers.

Please contact Nick Bustin, Employment Tax Director for more details.



Quarterly Charities Update

We are delighted to have been joined by Nick Allaway, Head of Fundraising and Procurement at The Fundraising Regulator, and Luisa Bater, People & Development Consultant at Atkinson HR Consulting, at our most recent Quarterly Charities Update. We discussed topics on financial, compliance and governance matters relevant to the charities sector, tax, Gift Aid, improving fundraising practices, and how to support employees through a cost of living crisis when pay rises aren't an option. If you were unable to attend the event, you can view a recording of our webinar and our slides here.

Autumn Statement

On 22 November 2023, Jeremy Hunt delivered the 'Autumn Statement for Growth'. Against an improving economic backdrop, the Chancellor is keen to stimulate economic growth and highlighted 110 measures for businesses. In addition, there were significant statements relating to National Insurance changes and also the reform of work-related state benefits.

Katharine Arthur, Partner and Head of Private Client, Mark Pattenden, Private Client Partner, and Nick Bustin, Employment Tax Director, give an analysis of the top headlines following the Chancellor's Autumn Statement on 22 November 2023 in haysmacintyre's 'Lets Talk Tax' podcast.

Listen on Podbean, Spotify or Amazon Music, or read the full statement here.



NFP Christmas Event

Many of our NFP team gathered for an early Christmas celebration. Rather than the traditional evening of a meal and drinks, our team packed 48 shoeboxes of Christmas presents for children as part of the Samaritans Purse - Operation Christmas Child. It quickly became clear that we are much better at audit and advisory services than wrapping... however we were determined to send as many boxes around the world for children who otherwise may not receive gifts at Christmas.

The Fundraising Regulator levy increase

For the first time since they were founded, the Fundraising Regulator is to increase the yearly levy it asks charities to pay to fund its work. The increase will help them to continue providing the proportionate self-regulation of the sector that promotes public trust in charitable fundraising.

This page eplains the changes they are proposing and the reasons for them as well as inviting you to share your views.

Upcoming events

Trustee Training: Introduction to Charity Finance and Reporting

Tuesday 20 February 13:30-17:00 Online

<u>Trustee Training – Charity Trustees: Roles and Responsibilities</u>

Thursday 7 March 9:30-13:00 Online

Trustee Training: Charity Law Update

Tuesday 26 March 13:30-15:30 Online

Quarterly Charities Update

Tuesday 4 June 13:30-15:30 Online

Quarterly Charities Update

Thursday 5 December 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 <u>Siobhan Holmes</u>, <u>Director</u>, with any comments.

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