



haysmacintyre

Quarterly Charities Update

12 March 2024

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Agenda

Welcome

Siobhan Holmes, haysmacintyre

2024 Budget update

Louise Veragoo, haysmacintyre

Employment taxes

Dinesh Pancholi, haysmacintyre

Nick Bustin, haysmacintyre

Big Picture Banking

Davide Persechino, Barclays

Charities and Social Media

Pippa Garland, Russell-Cooke

Q&A



2024 Budget update

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Not for Profit Tax Director

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Budget update - highlights

- **Personal taxes**

- Reduction in rate of CGT on residential property disposals
- Increase in threshold when the child benefit charge applies (£80k)
- New UK ISA (£5k p.a.)
- Non-domicile regime changes
- Abolition of furnished holiday lettings
- Abolition of multiple dwellings relief (SDLT)
- NI reductions (Class 1 – 8%)

- **Business taxes/other**

- Permanent increases to the rates for MGETR/TTR/OTR
- New relief for UK independent film making
- Permanent full expensing for most plant and machinery
- Increase in the VAT registration threshold to £90k (deregistration £88k)
- Increases to the rates for NWM and NLW (plus expansion to 21 & 22 year olds)
- Simplification – employee expense claims
- The Chancellor confirmed that more funding would be made available to make sure that ‘tax owed is paid’. This is part of the broader aim of tackling non-compliance. The government forecasts that these measures will generate over £4.5 billion of tax revenue by the 2028-29 tax year.





Budget – NFP focussed

- Creative sector tax reliefs – increases in overall credit rates
- Removal of “sunset clause” for MGETR – certainty over the relief continuing
- Different reliefs available
 - Theatre Tax Relief (TTR)
 - Orchestra Tax Relief (OTR)
 - Museums and Galleries Exhibition Tax Relief (MGETR)
- How do the reliefs work?
 - Introduces concept of a separate “trade” for (production / concert / exhibition) giving rise to a profit or loss
 - Additional tax deduction for qualifying spend (core expenditure)
 - Repayable tax credits – does not need to be set against a corporation tax liability

What is the value?

- Headline rates of 45% & 40% (Touring and non-touring)
- Results in a repayable tax credit of 36% or 32% of core expenditure



Creative sector reliefs

- What is the value? – calculation example

	£
Income	200,000
Expenditure (non-core)	(100,000)
Expenditure (core – at least 80% EEA)	(150,000)
Loss before tax relief claim	(50,000)
Additional deduction (80% of core expenditure) - A	(120,000)
Loss after tax relief claim - B	(170,000)
Tax credit = additional deduction x 45% (40% if non-touring)	54,000
120,000 x 45%	





Creative sector reliefs

- Could your organisation make a claim? Can you answer “**yes**” to these?
 - The organisation is within the charge to corporation tax
 - The organisation is a “body corporate”
 - For MGETR – organisation must be a charity (or wholly owned subsidiary of one) and it must maintain a museum or gallery (incl. library/archive/exhibition space)
 - The organisation is *responsible for* the production, running and closing phases (slightly different criteria depending on the relief)
 - The organisation makes decisions and effective, creative, technical and artistic contributions
 - The organisation directly negotiates, contracts and pays for the rights, good and services
 - The production, concert or exhibition is dramatic, wholly performed by instrumentalists or a curated display of scientific, historic or cultural objects



Creative sector reliefs

- Take away points:
 - New permanently higher rates (from 1 April 2025)
 - All reliefs now confirmed as here to stay
 - Additional compliance burden introduced from 1 April 2024
 - Therefore, please consider whether your organisation could make a claim
 - Reach out to us if you would like to discuss this....



Employment taxes

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IR35/Employment Status

Payrolling Benefits

Q&A





Intermediaries legislation (commonly referred to as IR35)



Why the Intermediaries legislation (IR35) was introduced

- The nineties and the IT boom.
- There were concerns that personal service companies (PSCs) were being widely used for tax avoidance.
- IR35 introduced in April 2000.
- It was up to the PSC to review the contractual terms of the engagement and determine whether the contract fell within (employment) or outside (self-employment) of IR35. If the contract falls within IR35, the PSC was required to operate PAYE.





IR35: From 2000 to date

- IR35 introduced on 6 April 2000
- IR35 off-payroll working rules introduced from 6 April 2017 in the public sector - Chapter 10 ITEPA 2003
- IR35 off-payroll working rules introduced from 6 April 2021 in the private sector - Chapter 10 ITEPA 2003

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What is employment status?



What is employment status and why is it important?



- Employment status is not defined in law but driven by case law.
- An individual's employment status is not a matter of choice.
- An individual's status as an employee (or not) is something that affects issues beyond tax – employee rights, national minimum wage, benefits and credits, pension auto-enrolment (a significant new factor in the minds of many businesses) and others.

What process do the Courts & HMRC go through in employment status/IR35 cases?

There is a set process which is followed in any IR35/employment status review, and this is to:

- Review the contractual terms of the engagement.
- Determine how the worker and the client work this contract in practice.
- Form a hypothetical contract of the actual working terms.
- Subject the hypothetical contract to the employment status indicators established by case law to determine if the contract is an employment or self-employed contract.

Employment status indicators

- Control (what, when, where and how the task is performed)
- Provision of personal service (i.e. Does the worker have to perform the task himself or can he use a substitute)
- Mutuality of obligation (does the client have to offer the work and if so, does the worker have to accept the work)
- Provision of equipment (HMRC only consider equipment is of most significance when it is fundamental to the service provided and sufficiently important to affect the substance of the contract)
- Financial risk (can the worker make a profit or loss)
- Part and parcel of the client (i.e. how much is the worker integrated into the organisation)
- Termination notice
- Payment of any benefits
- Intention of the parties
- Length of the contract
- Demonstrating a business on their own account

Certain indicators carry more weight than others, but both HMRC and the Courts state that the employment status should be multifactorial. This has been emphasised again in recent cases involving, Kaye Adams, Adrian Childs and Stuart Barnes.



WHAT HAPPENS IF YOU GET EMPLOYMENT STATUS WRONG?

- Resource time and cost if it involves an HMRC enquiry
- Six years PAYE tax/NIC (potential set off for tax/NIC etc. paid by the worker/intermediary on income received)
- Interest and penalties
- Potential reputational risk



What does good employment status process, controls and governance look like?

- HMRC has published their guidance on 15 of December 2023 [here](#)
- Contains 14 enclosures covering various subjects of good practice
- We expect HMRC will use as baseline on any IR35/Employment status reviews
- Get your house in order - we are already seeing increased HMRC activity in the not-for-profit sector



Next Steps?



- Recent cases have demonstrated that it is imperative that you have robust processes, controls, and governance in place to ensure correct employment status of all your off-payroll workers.
- Documentation is also important.
- Prevention is better than the cure!



Payrolling Benefits



Payrolling benefits-Current position

Currently payrolling benefits in kind is voluntary but on a statutory basis

Register before end of tax year for implementation in following year

Any benefit can be pay-rolled except:

- Beneficial loans (amount loan is £10,000 or more);and
- Living accommodation

Payment of Class 1A via Form P11D(b) by 19/22 July

No need further action required by either the employer or employee.

Payrolling Benefits-From 6th April 2026



Statutory payrolling of benefits will be introduced from April 2026



Currently waiting for draft legislation but we do know that:

Forms P11D will be abolished from the 2026/27 tax year

Income tax will be payable on any benefits in kind via the payroll
Class 1A will be payable with each payroll submission (monthly/4-weekly etc)



All reporting will be aligned with the employer's payroll processing



What do you need to do?



What changes need to be made to your payroll processes?



How you determine the nature and value of the benefits provided?



What changes need to be made to your policies, procedures and other internal controls?



How information will be shared with employees?



Employee communication – letting them know what is happening.



Staff retention and recruitment.



April 2026 is not that far off – Start planning now!

Conclusion





Big Picture Banking

Maximising your Banking relationship

Davide Persechino
Relationship Director



Your financial partners

Barclays Corporate – Charities and Schools
London



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A leading bank to the Charity Sector

We take pride in banking charities that provide inspirational support to so many.

Our dedicated team of Relationship Directors across the UK provides a sector-specialist approach to the banking needs of charities. Being at the forefront of this not-for-profit industry, we understand its opportunities, challenges and methods of working.

About our team:

- A third of the top 100 UK charities choose Barclays as their main bank, we're trusted to help not-for-profit clients maximise their financial resources and optimise cost efficiency
- Barclays has had a specialist charity banking team for large charities for over 15 years
- Our industry-specific credit team uses their knowledge of the charities sector to find the appropriate finance solution for you
- We can offer a wide range of deposits to suit your charity requirements
- Being at the forefront of the charity and not-for-profit sector, we understand its opportunities, challenges and methods of working
- Through our relationships with key industry bodies, we are able to discuss and provide additional insight on key sector trends.
- We are committed to responding to your evolving needs through the development of market-leading products and services. Working in close partnership with Barclaycard, we are continuously innovating to enhance our proposition

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Head of Charities

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For more information about how we can support your charity, contact:

[Giving: a new landscape](#)

How technology is changing the charity sector

Benefit from our latest Thought Leadership [report](#).



Commitment To Education

- Barclays provides tailored banking solutions to businesses operating across all of the sub-sectors within Education
- Barclays was the first bank in the UK to introduce sector specialism and we are well-connected with key industry associations, organisations and trade bodies
- Our specialist team delivers industry expertise, on a local basis
- The team use their knowledge of each sub-sector to help clients grow by offering a wide range of innovative solutions
- These include transactional banking, development finance, payment taking and acceptance, cards, liquidity solutions, private bank and investments, foreign exchange, investment banking, digital wellbeing services and more



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Key Subsectors

Nurseries and Early Years

We are the bank of choice for early years, supporting nurseries with a strong regional network of educational banking and financing specialists.

Independent Schools

In the unique environment in which independent schools operate, we can provide finance packages designed to support your school's requirements.

Multi Academy Trusts

We support MATs with banking costs and efficiency, maximising returns and helping deliver outstanding student experiences and outcomes.

Further Education and Skills

We are dedicated to supporting Further Education institutions with their commitment to the skills agenda and increasing economic productivity.

Higher Education and Research

Our support is consistent across all mission groups and institutions, with over half of UK Higher Education providers having a relationship with us.

Ed Tech and eLearning

Our solutions can help support integration of eLearning and education technology to help enhance existing teaching and learning practices.

Draw on our wealth of experience

We can work with you to deliver the solutions that realise your business ambitions.

FX

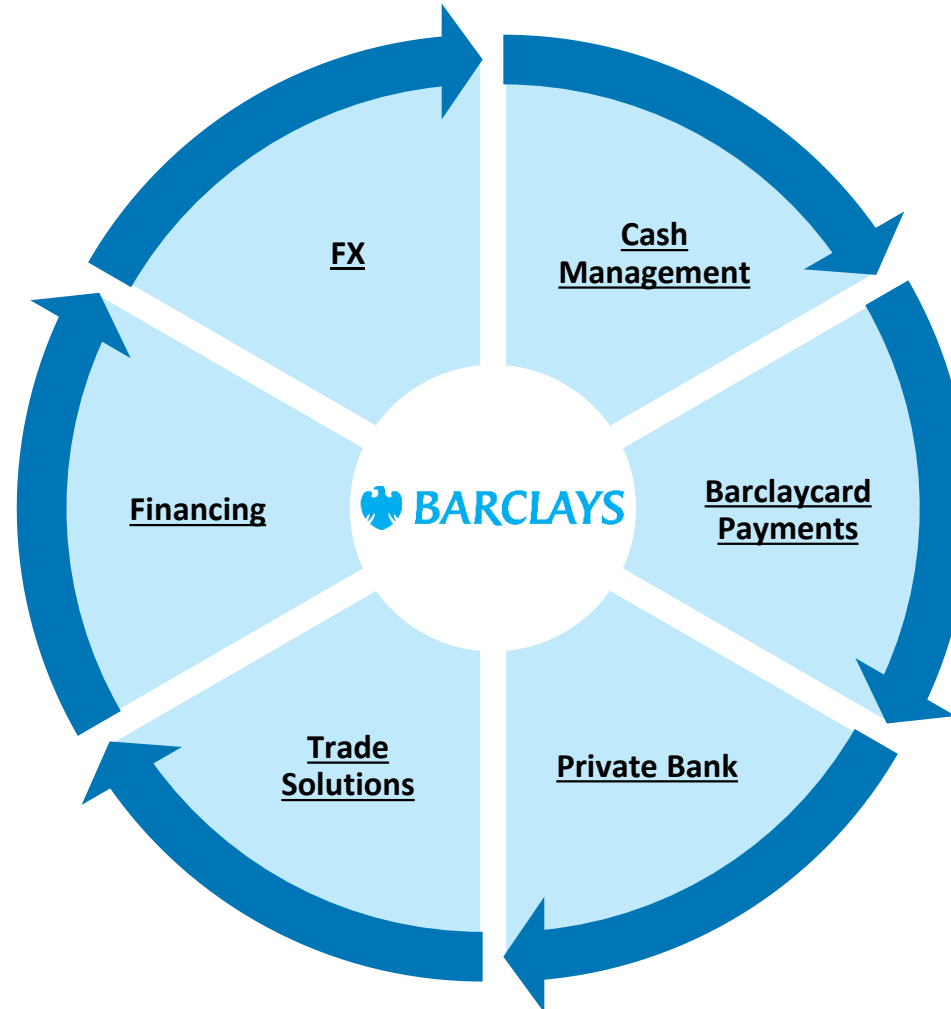
- Barclays has helped corporate clients manage exposure to currency and interest rate movements for decades
- From balance-sheet analysis to hedging solutions, we can help you assess and address foreign exchange (FX) and rates risks across your business

Financing

- Solutions to recapitalise, refinance, consolidate your debt or finance a new project or acquisition and a range of debt products to help your business
- Full range of working capital solutions available including overdrafts, invoice discounting and supplier finance
- Dedicated experts can work with you to assess changing financing requirements throughout your trading cycle

Trade Solutions

- Having supported clients in international trade for decades, we have built the global networks, local support and expert solutions to help you trade efficiently and securely and expand your trading opportunities with confidence



Cash Management

- Manage cash across your whole business efficiently and effectively with our extensive range of services and solutions
- We can help streamline processes, optimise returns and automate everyday tasks to ensure cost-effective management of all your cash and working capital
- Manage your banking requirements securely in one place with Barclays Digital Banking services

Barclaycard Payments

- We're one of the largest acquirers in the UK and here to help grow your business
- Barclaycard Payments has been developing payment solutions for the ever-evolving needs of businesses and rapidly changing customer demands
- Solutions to streamline your payment systems, automate the admin associated with accepting payments and help you comply with data, security and fraud regulations

Private Bank

- Access to a wealth of solutions including personal banking, family office support, discretionary portfolio management and much more

UK Cash Management overview

Through our range of solutions, we can help streamline processes, optimise returns and automate everyday tasks to ensure cost-effective management of your cash and working capital.

Digital Banking

- Direct Host-to-Host connectivity through File Gateway*
- SWIFT for Corporates*
- Online banking using Barclays iPortal and Barclays.Net
- SEPA Direct*
- Direct to Corporate APIs*
- Virtual Accounting solutions*
- Corporate Mobile app

Payments

- Bacs, Faster Payments & SEPA Credit transfers
- Domestic (CHAPS) and multi-currency cross border wires
- FX Payments
- Physical Cash / Cheque book / Debit card provision
- Payments on behalf of (POBO)
- Precisionpay virtual cards charge & prepaid
- Precisionpay virtual card bank transfers

Collections

- Bacs and SEPA Core & B2B Direct Debits*
- Digital payment receipts (CHAPS, Faster Payments, Bacs, SEPA, wires)
- Physical Cash / Cheque deposits and Lockbox
- Card acquiring
- Card terminal provision
- Omni Channel Gateway

Accounts & Liquidity

- Current Accounts^
- Savings Accounts (Instant Access and Term)^
- Green Deposits*
- Client Money^
- Domestic & Cross-Border Cash Sweeping (end of day and intra-day)
- Single- and Multi-Currency Notional Pooling*
- Escrow*
- Fund Investments*

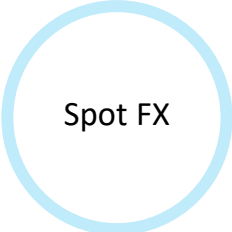
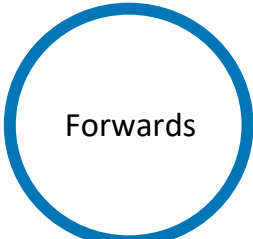
Reporting

- e Billing PDF, Twist, BSB, CAMT.086, CSV*
- EoD / Intraday statements
- Multibank reporting
- SWIFT MT940, 942, 900, 910*
- ISO 20022 XML - CAMT.052, CAMT.053 and CSV formats*
- Advanced Bacs and FPS reports*

*Not available to Micro Enterprises. ^Some sub-products not available to Micro Enterprises.

Barclays FX solutions

Exchange rates can be volatile and there are a number of solutions available through Barclays to support you in managing this risk

Solution	Information	Benefits	Risks
 <p>Spot FX</p>	<ul style="list-style-type: none"> A spot transaction is a deal to buy/ sell currency that settles across your Barclays bank accounts within two working days of the deal being placed Spot deals are priced from the exchange rate at the time you place a deal 	<ul style="list-style-type: none"> Dealing currency at spot provides flexibility should your requirement change over time If the exchange rate moves in your favour you will be able to benefit from this 	<ul style="list-style-type: none"> There is no certainty as to the rate until the deal is booked as spot transactions are based on the exchange rate when you book a deal You are exposed if the market moves unfavourably for you
 <p>Forwards</p>	<ul style="list-style-type: none"> A forward contract is an agreement between yourselves and Barclays to buy or sell currency at a pre-agreed rate for settlement on a future date Fixed dated and option dated forwards are available depending on the flexibility you need 	<ul style="list-style-type: none"> The fixed rate means you have certainty over the amount of currency being bought and sold in advance You are protected from unfavourable movements in the exchange rate as the rate is fixed in advance 	<ul style="list-style-type: none"> A forward contract is an obligation, and even if the need to buy and sell currency falls away, you will still need to fulfil the contract with Barclays As the rate is fixed, you won't be able to benefit from any favourable movement in the exchange rate

How can you transact FX through Barclays?

BARX	Barclays.Net	Voice Dealing (Corporate clients only)
<ul style="list-style-type: none"> BARX is our primary electronic dealing channel for FX spot and FX forward dealing FX deals can be booked 24 hours a day, 5 days a week BARX provides the security of transacting directly across your Barclays accounts 	<ul style="list-style-type: none"> Barclays.Net is our payment channel and allows you to make transfers between your currency accounts or make payments directly to a third party The book rate functionality allows you to fix the FX rate when you submit a payment/ transfer 	<ul style="list-style-type: none"> You will have a dedicated FX contact to support you in managing your FX requirement and strategies to manage exchange rate risk You can call your dedicated FX contact, or the FX dealing team, to place FX deals (not available for clients of Barclays Bank UK PLC)

LifeSkills

LifeSkills is giving millions of people the core, transferable skills, knowledge, confidence and connections they need to get into or progress in work. Whether that's a young person preparing for their first job, wanting to progress their career, make changes to working life or even start a business.

Inspiring young people

Helping educators in supporting young people to develop the core skills and confidence for work.

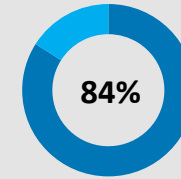
Supporting adult learners

Providing modules for educators working with adults looking to improve their employability skills or financial management.

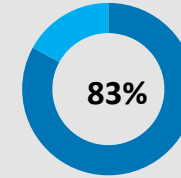
Connecting employers with talent

Supporting people around the world who face barriers getting into work by providing tailored skills training and connecting them to businesses that are recruiting.

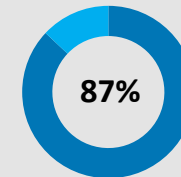
Impact on programme participants



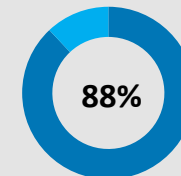
report an improved awareness of their own strengths and skills



feel better prepared to make future career decisions



feel more confident about the future



report LifeSkills inspired action and long term impact

Barclays LifeSkills has now reached its public Citizenship commitment, to upskill a further 10 million people in the UK, over a five-year period by the end of 2022.

Since the programme launched in 2013, the programme has helped more than 16 million people in the UK to build the confidence, knowledge and core transferable skills employers are looking for, as well as improve their financial education.

It's also helping to tackle the deeper challenges that some people face by developing tailored interventions with charity partners to support people in breaking down barriers to get into, or progress in work.

We continue to deliver on our broader commitment to place 250,000 people around the world into work by the end of 2022.

Learn more about LifeSkills here:

How Barclays helps to protect clients against fraud



Controls and fraud monitoring

Our controls offer the ability to self-provision access levels and permissions with role assigned payments limits. Our internal tools use software to detect malware, and remote access attacks based on behavioural biometrics.



Training

We run regular online webinars which cover a broad range of cyber fraud threats and delve into how to protect your organisation from the latest scamming techniques. Fraud awareness training can also be delivered directly to your finance team upon request.



Education

We identify the most common and upcoming types of fraud, and use this to share advice and best practice via email and on our social media channels. Our fraud protection hub is filled with the resources you need to protect your organisation, including guides, insights and thought leadership articles.



Payments profiling

Back-end tools proactively monitor all outbound payment traffic in adherence with Barclays' Regulatory responsibilities under PSD2 and the subsequent Regulatory Technical Standards. Suspicious payments are halted in transit allowing clients to be contacted to confirm whether they are genuine or not before being released/cancelled.



Multi-factor authentication

Multi-factor authentication on logins and payments means that only those who are registered to your accounts can authorise payments. Authentication includes Hitachi biometric finger vein scanners, Bluetooth pin reader and mobile identification.



To read our guide, register for our webinars or learn more, visit barclayscorporate.com/fraud

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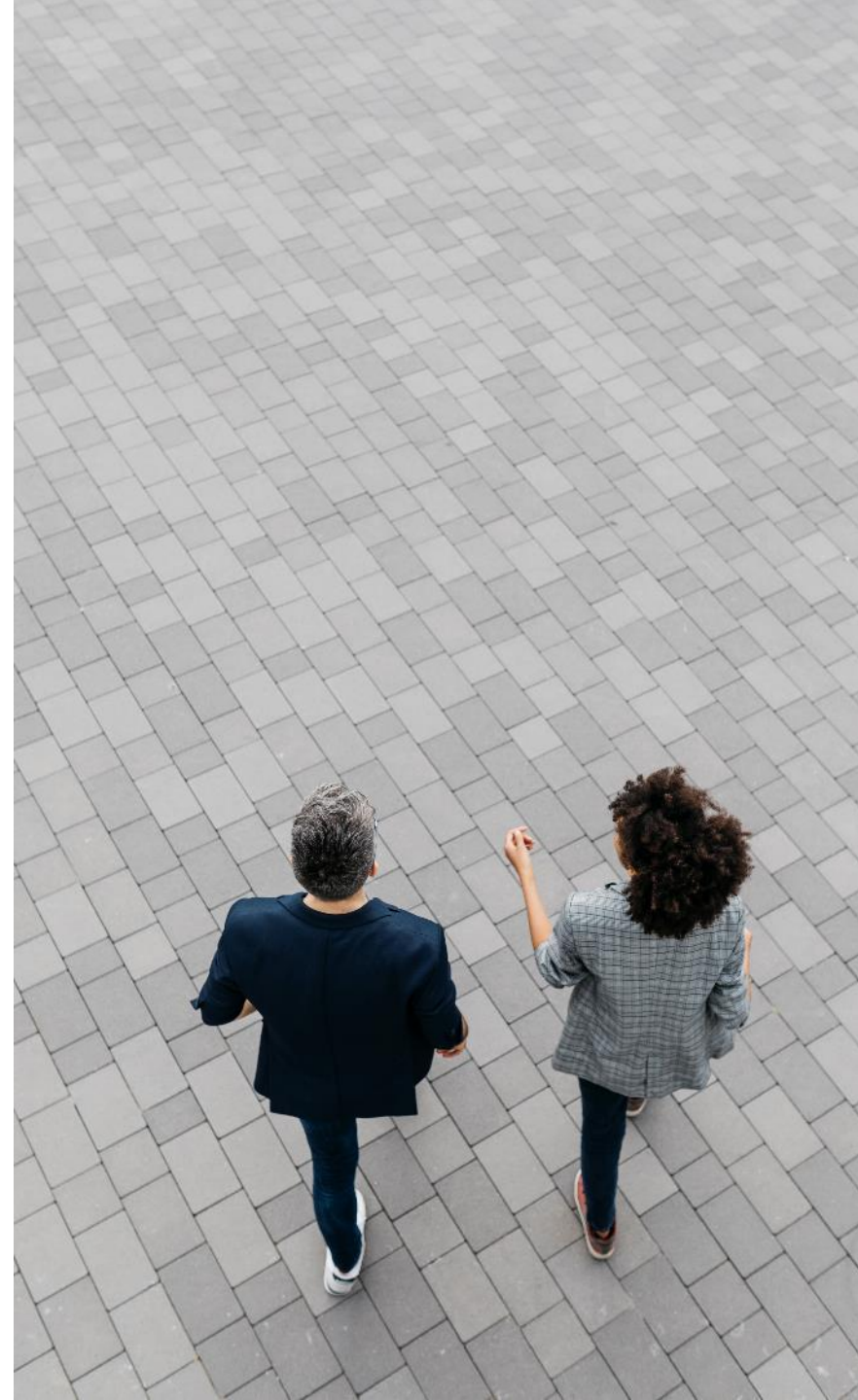
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Important information about the Financial Services Compensation Scheme

We are covered by the Financial Services Compensation Scheme (FSCS). The FSCS can pay compensation to depositors if a bank is unable to meet its financial obligations. Most depositors – including most individuals and businesses – are covered by the scheme.

We will issue the FSCS information sheet and exclusions list which set out in detail what is, and is not, covered by the FSCS, once a calendar year usually with your account statement.

For further information about the compensation provided by the FSCS, refer to the FSCS website at www.FSCS.org.uk



CHARITIES AND SOCIAL MEDIA

PIPPA GARLAND, RUSSELL-COOKE

Charity Commission Guidance

- Why introduced?
 - Casework revealed a knowledge gap
 - Trustees not aware of the risks







Charity Commission for England and Wales

38,324 followers

1h • 🌐



We've opened an inquiry into Al-Manar Centre Trust following serious concerns about a video post on the charity's Facebook page.

...see more

Inquiry opened: Al-Manar Centre Trust



CHARITY COMMISSION
FOR ENGLAND AND WALES

Regulator launches investigation into Al-Manar Centre Trust over serious concerns about video post

Charity Commission Guidance

- Why introduced?
 - Casework revealed a knowledge gap
 - Trustees not aware of the risks
- Consultation January to March 2023
 - 396 responses
 - Concerns about freedom of speech
- Guidance published September 2023

“

There are many benefits to using social media, which can be an effective tool for campaigning, communicating with the public and reaching new and existing supporters.

Paul Latham, Director of Communications and Policy at the Charity Commission

”

Social Media Policy

- If you use social media, you should have a social media policy
- Set and reviewed by trustees
- Conduct guidelines
- Public engagement
- Responsibility
- Purpose of social media use

Charity Commission checklist

How your charity will use social media	Does our policy currently (or need to) cover this?
What your objectives are in using social media What platforms you will use	
Whether you will create private community groups or host discussion forums. If you will, how you will moderate these groups or forums What your policy is on moderating third party content, and what comments you will respond to and how, and what comments you will like or reshare	
Your oversight and controls around who uses social media on your charity's behalf	Does our policy currently (or need to) cover this?
How you manage access to your charity's social media accounts and social media security	
Who can post day-to-day content, and about what. For example, routine announcements of the charity's work	
When additional approval is needed, and who is involved. For example, high profile announcements or dealing with a social media crisis	
Who is responsible for reviewing and moderating content and how often	
Who can delete content, and in what circumstances	

Charity Comms Template

Master document: social media policy

Using [charity name]'s social media channels — appropriate conduct

1. [Team name or individual name] is responsible for setting up and managing [charity name]'s social media channels. Only those authorised to do so by the [job title] will have access to these accounts.
2. [Add in content about the days/hours you check social media and respond to comments. For example, our digital communications officer responds to comments Monday-Friday, 9am-5pm, and then on evenings and weekends we have a social media out-of-hours rota, covered by the whole communications team.]
3. Be an ambassador for our brand. Staff should ensure they reflect [charity name] values in what they post and use our tone of voice. Our brand guidelines set out our tone of voice that all staff should refer to when posting content on [charity name]'s social media channels.
4. Make sure that all social media content has a purpose and a benefit for [charity name], and accurately reflects [charity name]'s agreed position.
5. Bring value to our audience(s). Answer their questions, help and engage with them
6. Take care with the presentation of content. Make sure that there are no typos, misspellings or grammatical errors. Also check the quality of images.
7. Always pause and think before posting. That said, reply to comments in a timely manner, when a response is appropriate.
8. If staff outside of [team name] wish to contribute content for social media, whether non-paid for or paid for advertising, they should speak to the [team name] about this.

Red lines

- Harmful content
- Inconsistent with your charity's purpose
- Not in your charity's best interest
- In breach of the law
 - UK GDPR
 - Privacy
 - Copyright
 - Defamation
 - Criminal law (hate crimes)
- Advertising Standards Authority
- Fundraising Code

Speaking out

- Emotive topics
- Can engage if achieves charitable purpose and is in best interests
- Consider risks and mitigation
- Impact on staff and resources
- Complaints process
- Campaigning and political activity
- “respect and tolerance”

When things go wrong

- If breach of the law
 - Act immediately
 - Delete / remove content
 - Report to police or other body
- Corrective action - public statement?
- Manage conflicts of interest
- Serious incident reporting

Personal social media accounts

- Trustees, charity employees
- Right to freedom of expression
- No expectation that trustees monitor social media accounts
- Take action if become aware
- Guidelines
 - Disclosing role at charity on personal account
 - Trustees / senior management – more chance of conflation in public mind of personal and charity views
 - “All views are my own”

Public engagement / third parties

- Engagement vs risk of inappropriate or illegal content posted
- Ban or block users
- Report to platform
- Delete, pause, stop comments
- Tools to moderate content
- Staff training
- Staff support
- Security of access
- Fake accounts

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Questions?



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