



### Guidance for accepting, refusing and returning donations

The Charity Commission provides clear guidance on the types of donations and grants a charity can legally accept, refuse, or even return. These rules apply to donations sourced from illegal activities, those made by individuals who may not have the mental capacity to make a valid decision, or situations where a grant agreement includes a clause requiring the return of unspent amounts.

To fully understand the rules and the specific circumstances under which they apply, click [here](#) to read the complete guidelines.

### Donate with confidence during Ramadan

In response to the growing number of fake charities and cyber-attacks across the sector, the fundraising regulator and Charity Commission urge the public to be cautious when making donations, especially during Ramadan. To ensure your donation ends up with its intended charity, organisation and individuals can take a number of steps including verifying the charity's legitimacy by checking the [charity registration](#) form. Read more on how to ensure safer giving [here](#).



### Donor appeals

Many charities fundraise for a specific purpose. Where this is the case, can a charity's trustees change their mind and use the funds or excess funds for something else? A charity cannot immediately use fundraised funds for anything other than the original purpose, if this was made evident as the purpose of the fundraising. Charities are encouraged to consider including a secondary purpose in their appeal wording to ensure excess funds can be used on other purposes the charity requires for its operations. For examples of donor appeals with secondary purpose wording, click [here](#).

### Protect your charity from cyber crime

Cyber crime is an ongoing concern for the sector. Charities are at risk as they are in possession of assets and sensitive information that is valuable to cyber criminals, and may be perceived as a soft touch. A cyber attack on a charity can have a huge impact, from the loss of funds and data to reputational damage. The Charity Commission has updated [their guidelines](#) on how best to avoid cyber attacks. This risk can be reduced by making sure that all relevant people within the charity know what cybercrime is, understand how to respond to it, and protect their devices.



### Sector focus on ESG remains strong

It is yet unknown if the US Government's announcement of the suspension of federal employees working on EDI projects, and large corporations having followed the same path, will lead the charity sector to change course on ESG. Fortunately, the core values for charities are driven by social consciousness and the commitment within the sector remains strong. Tristan Blyth, editor of Charity Finance, [gives his thoughts](#) on this topic and shares insights from the Civil Society ESG Imperative Conference.

### A rise in legacy donations in 2024

In the past year, charities have seen an increase in legacies of 13% with different regions around the UK giving more than others. The South West region was the most generous with 34.1%, Greater London in second place with 25.2% and Scotland in third place with 22.2%. Health charities are the most popular in receiving these donations. Charities may benefit more from legacies should they do more to harness and maintain relationships with supporters, which will benefit them in the long run. [Read](#) more on the rise in legacies.



### Tribunal Decision on Charity Trustee Disqualification

In a first of its kind action in a First-tier Tribunal (Charity), a Charity Commission trustee has overturned a disqualification order. The Charity Commission had disqualified the trustee for liking and commenting on anti-Islamic social media posts, arguing that this damaged public trust and confidence in charities. However, the Tribunal concluded that although the trustee's actions may have compromised trust, they did not demonstrate unfitness to serve as a charity trustee nor justify disqualification in the public interest. This decision signals a more nuanced approach to trustee disqualification and may prompt the Charity Commission to tread more carefully when using its powers. A final decision on this matter has not been reached, however, more information on the tribunal can be found [here](#).

### An impactful International Women's Day for charities

International Women's Day (March 8) celebrates women's achievements and calls for action on gender equality. This year's theme, 'Accelerate Action', was endorsed by international children's charity World Vision, who urged more support for women and girls.

World Vision's community-based solutions address key challenges for women and girls, focusing on education, health resources, and economic empowerment through businesses and savings groups. These efforts work together to protect girls from harm. Find out more on how they continue to Accelerate Action in their [latest article](#), and how you can get involved.



### And finally... HMRC Charities Guidance update on authorised officials

A recent change in the HMRC Charities Guidance regarding authorised officials has raised concerns across the sector. The new section within the guidance states that if an authorised official, who is not a trustee, completes and signs a charity's tax return, it must be countersigned by a trustee. However, there is uncertainty about whether this applies to Gift Aid claims, as well as tax returns, and the lack of consultation or an implementation period raises concerns about its implications.

Charities, particularly larger ones, may face challenges with this change. In larger charities, tax returns are usually filed by the finance team, not trustees, so requiring trustees to personally sign off could create an additional administrative burden. Additionally, it's unclear how the requirement for two signatures would work for electronically filed returns. Click [here](#) to review the updated legislation.



# Upcoming events programme

## AGBIS: Annual Conference

19 March 2025

09:00-17:30

QEII Centre

## Trustee training: Charity law update

25 March 2025

13:30-15:30

Online

## CFG roundtable - Communicating an empowering reserve policy

25 March 2025

11:30-14:00

HaysMac Office

## Trustee Exchange

29 April 2025

09:00-17:00

BMA House

## VAT: A round up of where we are

29 April 2025

15:30-16:30

Online

## Charities SORP Update

8 May 2025

15:30-17:00

Online

## ISBA Annual Conference

19-21 May 2025

Manchester Central Convention Centre

## Quarterly Charities Update

10 June 2025

15:30-17:30

Online

Should you have any questions please do not hesitate to contact Steve Harper at [sharper@haysmac.com](mailto:sharper@haysmac.com)

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