



Charity commission guidance published on charities paying a trustee or a connected person (CC11)

Updated guidance has been issued regarding the payment of trustees. The main takeaway being that trustee payments must be in the best interests of the charity, and that a charity must have appropriate legal authority to pay these expenses.

The Guidance reminds charities on the rules when it comes to paying either a trustee or connected person with charity money. Guidance is split into the following; paying a trustee or connected person for providing goods or services to the charity, employing a trustee or connected person, paying a trustee for carrying out trustee duties, compensating a trustee for loss of earnings, and finally other types of trustee payments.

You can find out more on what this updated guidance means for your charity [here](#).

Further guidance has been published on trustee expenses, outlining what charities are permitted, and not, to cover. This includes clear information on allowable reimbursements and the limits on what can be paid. To learn more, click [here](#).

Inquiry opened for The Muslim Community Centre and Mosque 1977

An inquiry has been opened into The Muslim Community Centre and Mosque 1977 due to concerns regarding the management and administration of its trustees. The investigation focuses on risks to the charity's property, stemmed from a dispute between the unregistered charity and Dudley Central Mosque and Muslim Community Centre. Key issues include a lack of understanding between the two charities on how to manage the shared property, as well as how related charitable funds are being banked.

- ◆ The inquiry intends to focus on the following, suitability of:
- ◆ Charity management in line with the governing document
- ◆ Number of trustees
- ◆ Charity property management
- ◆ Trustees and whether they have fulfilled their legal responsibilities

Click [here](#) to read more on this ongoing inquiry.



Trustee research projects

A recent research project conducted by the Charity Commission in collaboration with Pro Bono Economics explored trustee motivations, skills, and demographics. The survey was performed with the aim of identifying and better understanding trustee motivations and skills. The survey cited a number of findings, some of which can be found below.

- ◆ High satisfaction levels, with 8 in 10 trustees likely to recommend the role to others
- ◆ The rewards and benefits of trusteeship being highly valued
- ◆ A strong skills base and expertise among trustees
- ◆ Demographic insights and a profile of trustees

Read more about the project and findings [here](#) and [here](#).

Register of merged charities

Updated guidance has been issued to help charities identify when they must register a merger in order to help secure and protect future gifts. Whether that be mergers with existing charities, mergers with a new charity, or a change in structure. The **guidance** covers the different types of mergers, voluntary registration and exceptions that apply.



Government plans to bring forward legislation surrounding debanking

On 28 April, the Government announced that **legislation for banks** and other payment providers would be brought forward. Under the new rules, banks are now required to give 90 days notice before closing an account, as opposed to the 60 day current required. Bank must also provide customers with a clear explanation in writing stating the reason for the closure. Legislation is expected to take effect in April 2026.

NCVO publishes small charities report

The National Council for Voluntary Organisations (NCVO) has recently published its report on small charities, *The Power of Small*, which looks into challenges faced by small organisations. The report explores common barriers such as limited resources, capacity constraints, and access to funding, as well as laying out the next steps for improvements in the sector. You can read the full report [here](#).



ICAEW updates Code of Ethics

The ICAEW has approved the 2025 edition of its Code of Ethics which largely aligns with the International Ethics Standards Board of Accountants (IESBA) Code of Ethics and will be effective from 1 July 2025. Changes made include those to use of technology and confidential information, role and mindset and professional behaviour. The new code also includes a "reasonable and informed third-party test" as part of the expectations of a member's conduct.

Upcoming events programme

Schools VAT webinar

5 June 2025

10:00-11:30

Online

Quarterly Charities

Update

10 June 2025

15:30-17:30

Online

Quarterly Charities

Update

9 September 2025

15:30-17:30

Online

Should you have any questions please do not hesitate to contact Steve Harper at sharper@haysmac.com



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