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Charity Seminar



Welcome

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Agenda

- 09:35 Setting the scene
 - 10:15 Good financial management
 - 10:40 Charity dynamics; Culture and governance challenges
 - 11:00 Coffee & networking
 - 11:20 Technical update
 - 11:45 Charities Act 2022: Implementation update
 - 11.55 Federica Smith-Roberts, Founder, Refugee Aid from Taunton
 - 12:25 Panel Session: ask the experts
 - 12.30 Lunch & Close
- 

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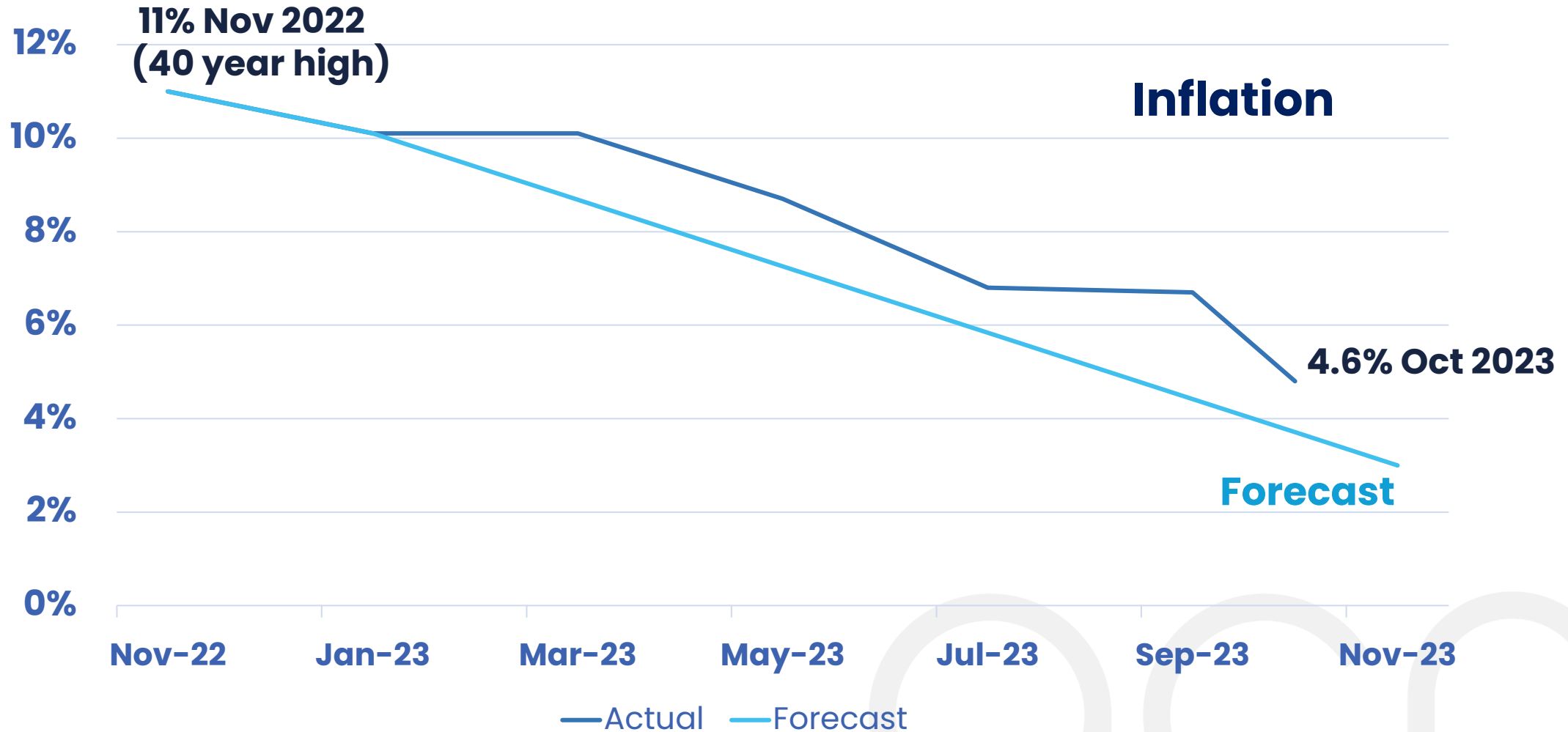
Setting the Scene

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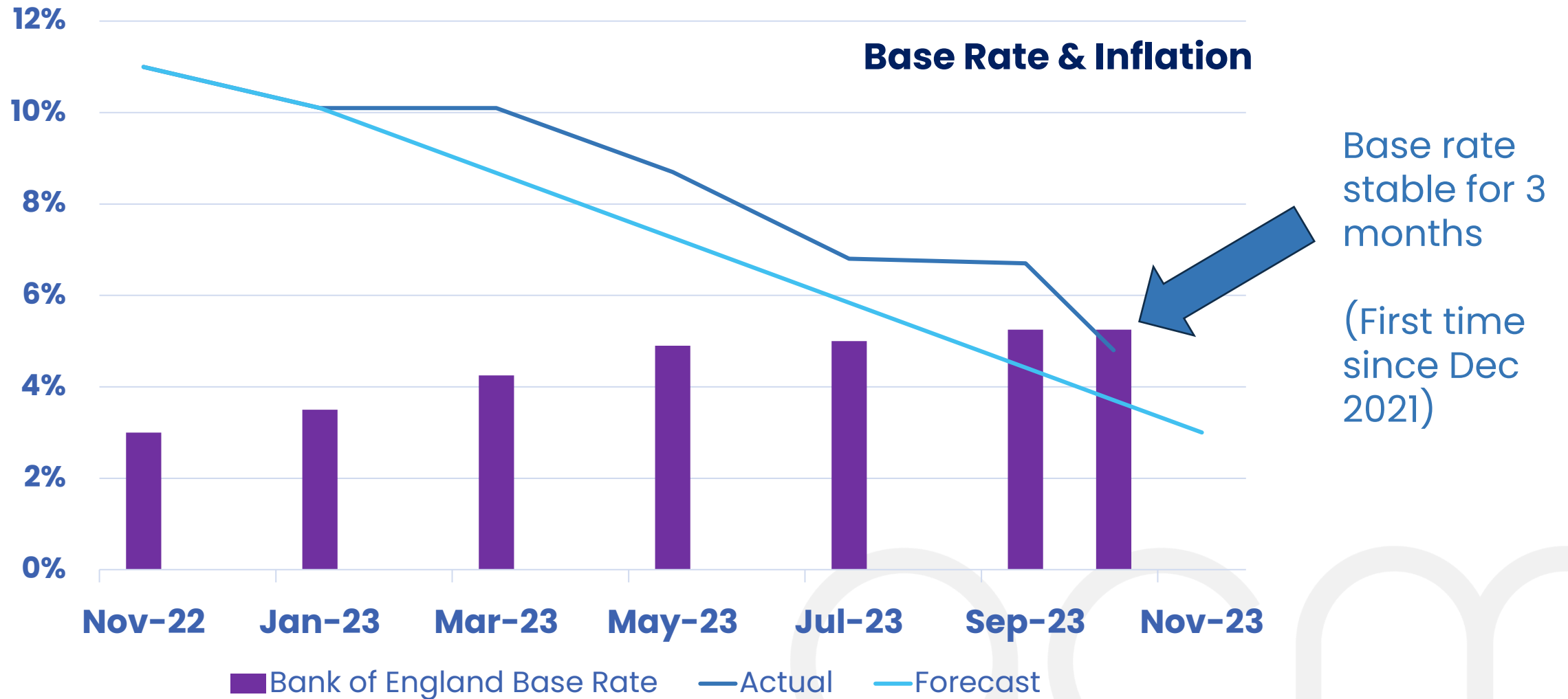


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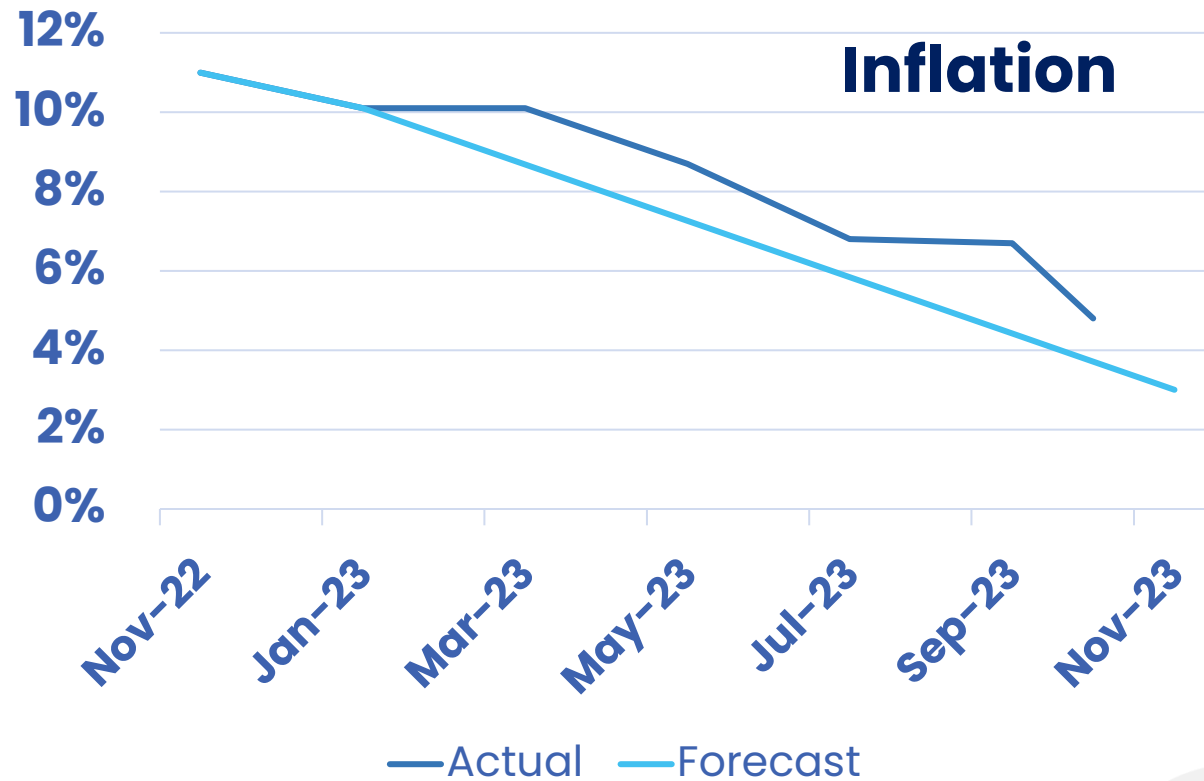
The UK Economy



The UK Economy

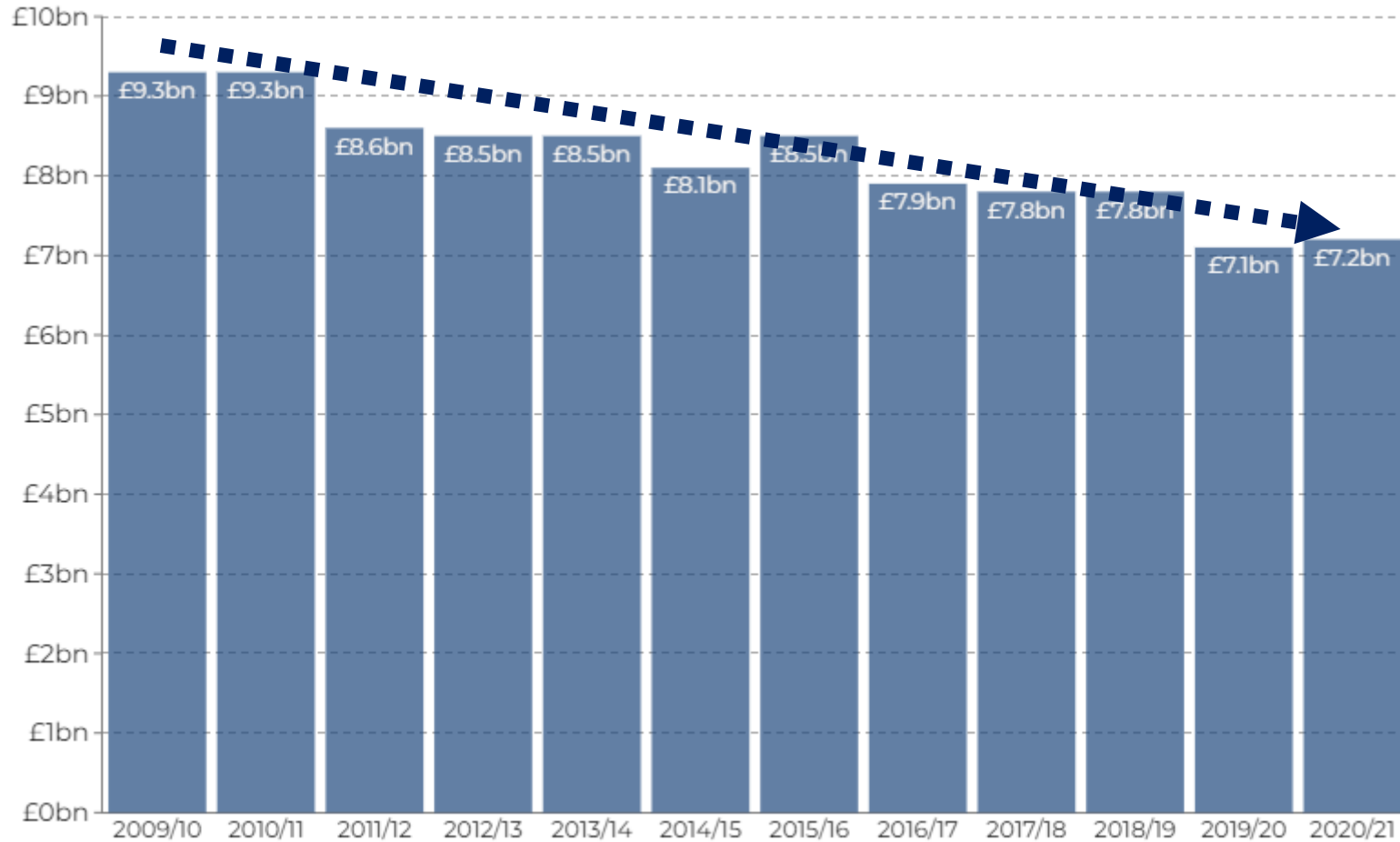


The UK Economy



- **Cuts in real term public service spending**
- **£19.1billion by 27/28**
- **Current spend of Home Office and HMRC combined**
- **“The crisis in public services has been swept under the carpet”**

Charity income from local government



Delivery of public services outsourced to charities

Fall of over £2bn since 2009/10

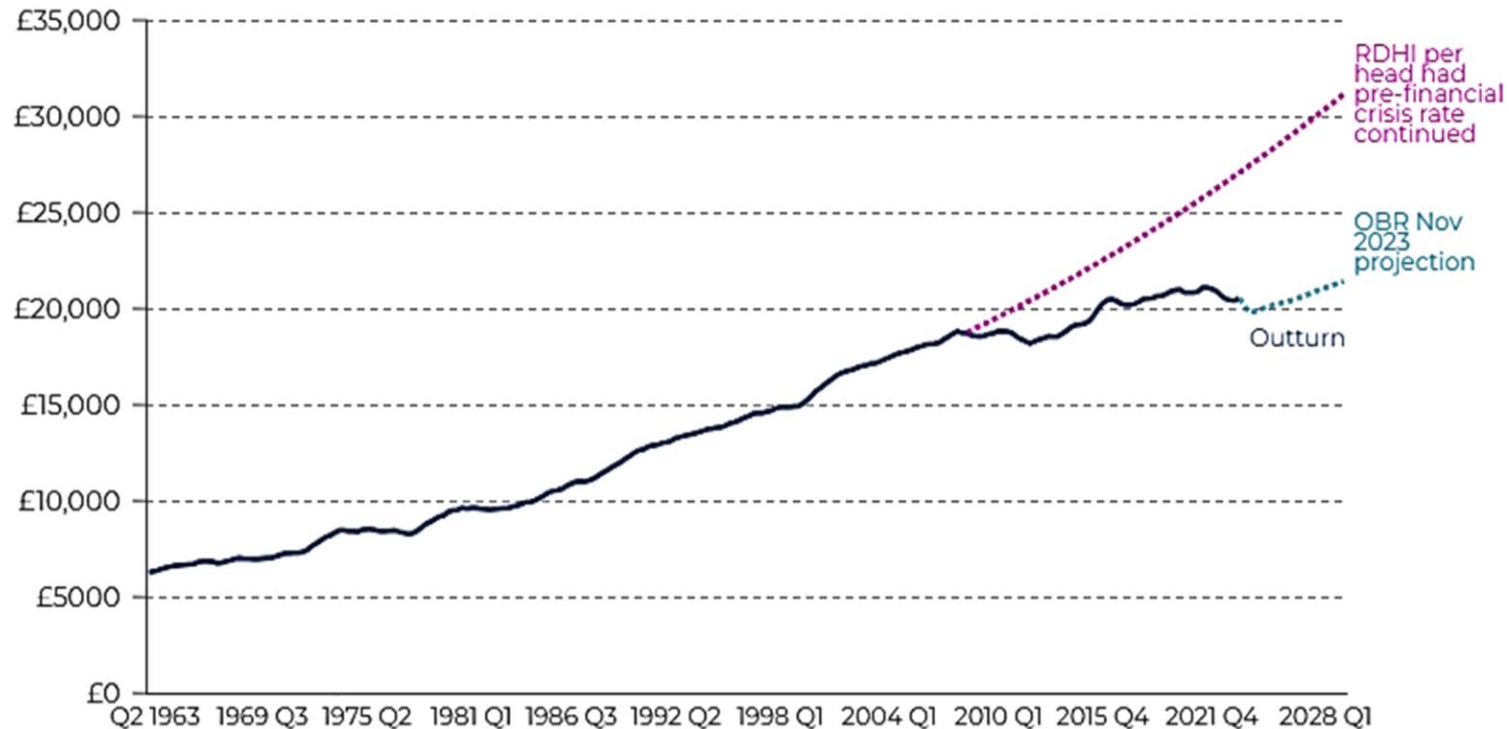
73% cannot meet demand with funding they receive

11 Local Authorities bankrupt since 2018

Source: PBE analysis of NCVO Civil Society Almanac 2023, October 2023

Household income

Household disposable income projections to 2028



Source: PBE analysis of OBR, Economic and Fiscal Outlook, November 2023 and ONS Real disposable Income per head: Chained volume measure £: Seasonally adjusted

OBR forecasts further fall in 24/25

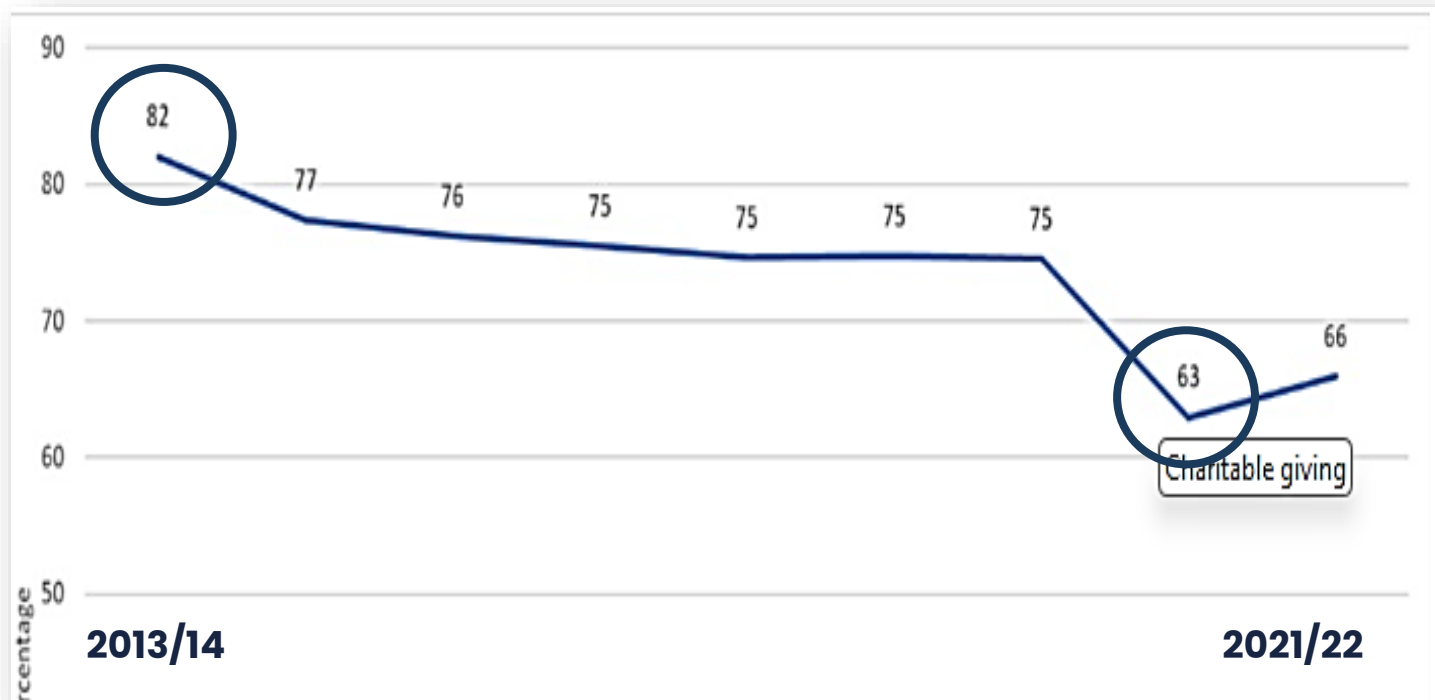
Largest reduction in real living standards since ONS records began

Recovery will be slow when it comes

Debt repayments as % household income forecast to double

Charitable giving

% of Population who have given money to charity



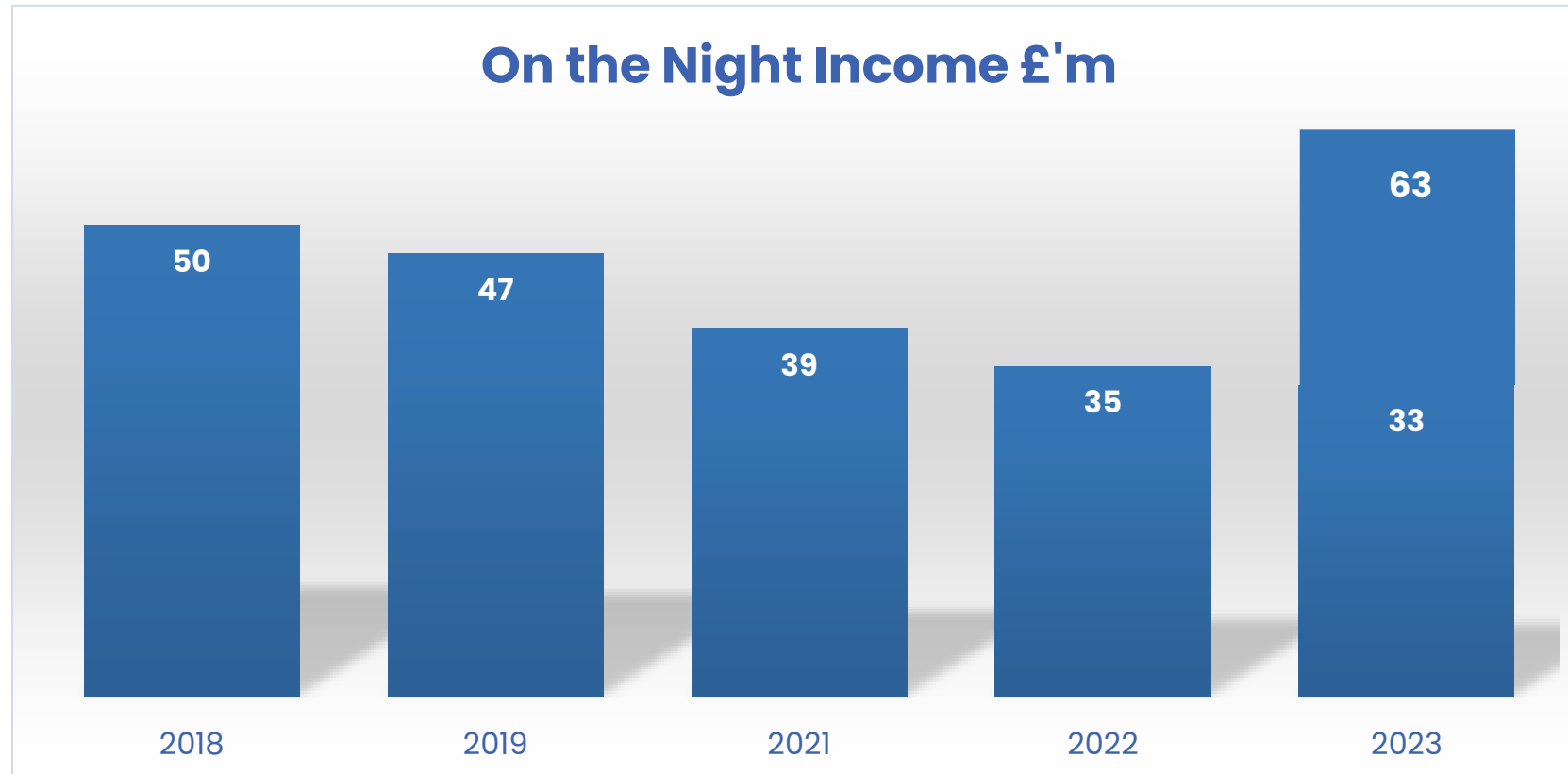
82% donated in 2014

63% donated in 2020/21

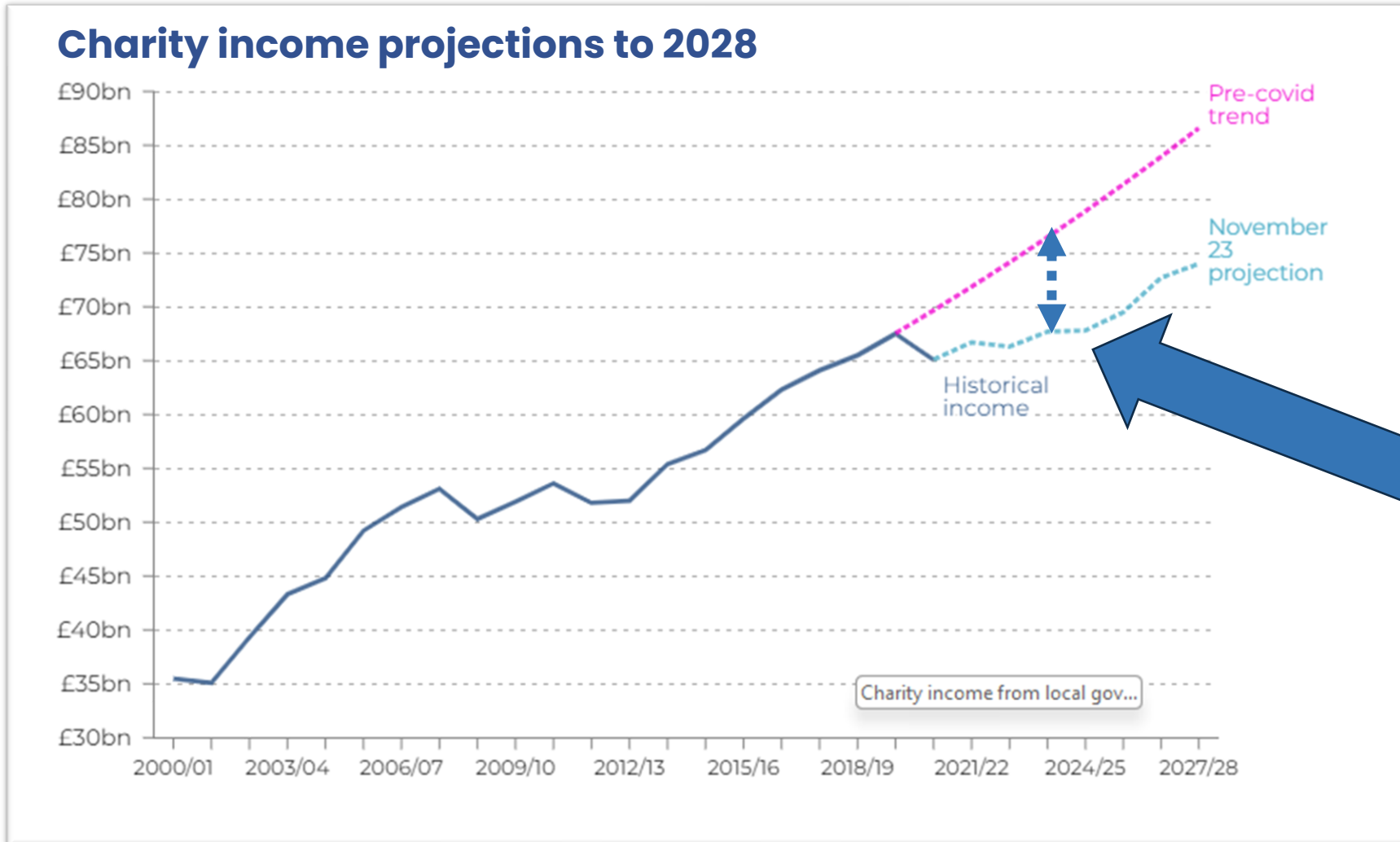
**UK ranks 3rd in CAF
World Giving Index**

Source: DCMS Community Life Survey

Donations reducing



Charity sector income

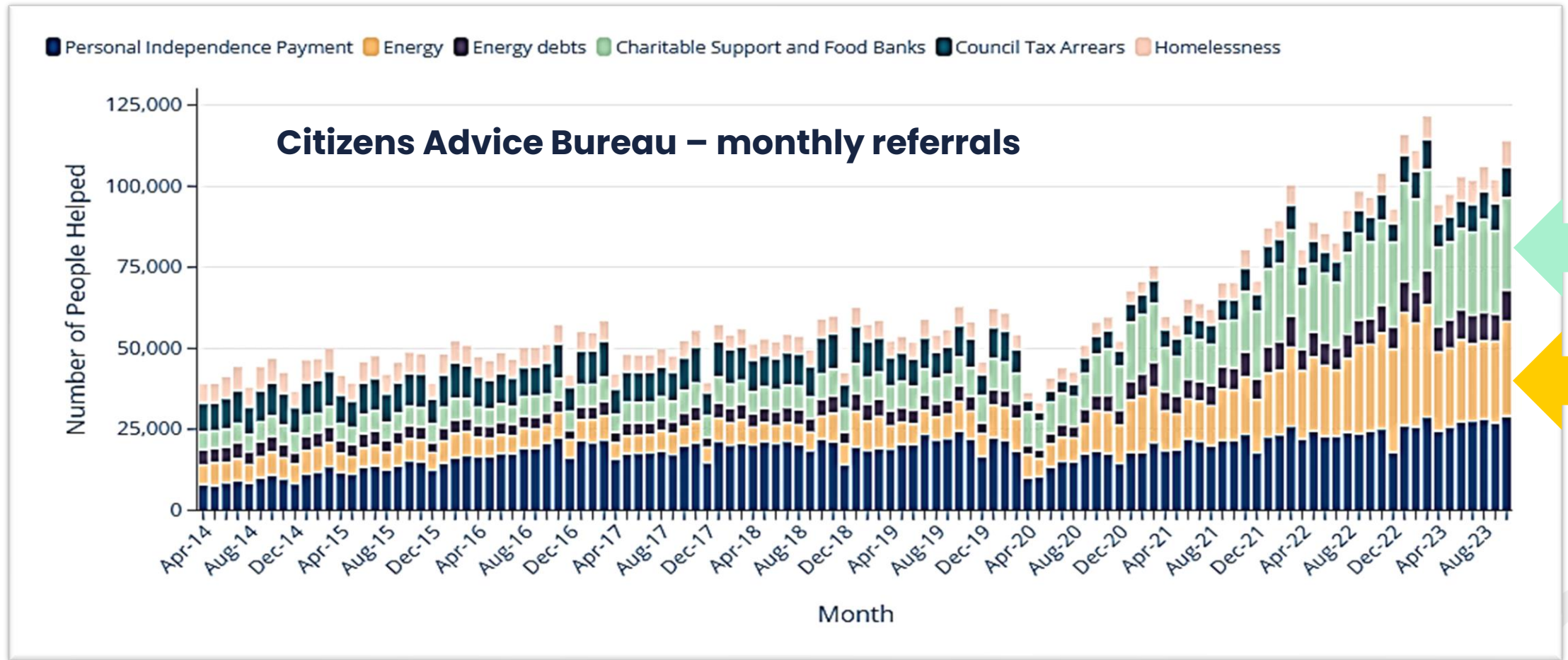


Total sector income fell last year

1% growth forecast 2024/25

Forecast to be £9bn (13%) below pre-Covid trend by 2024

Charity sector – demand



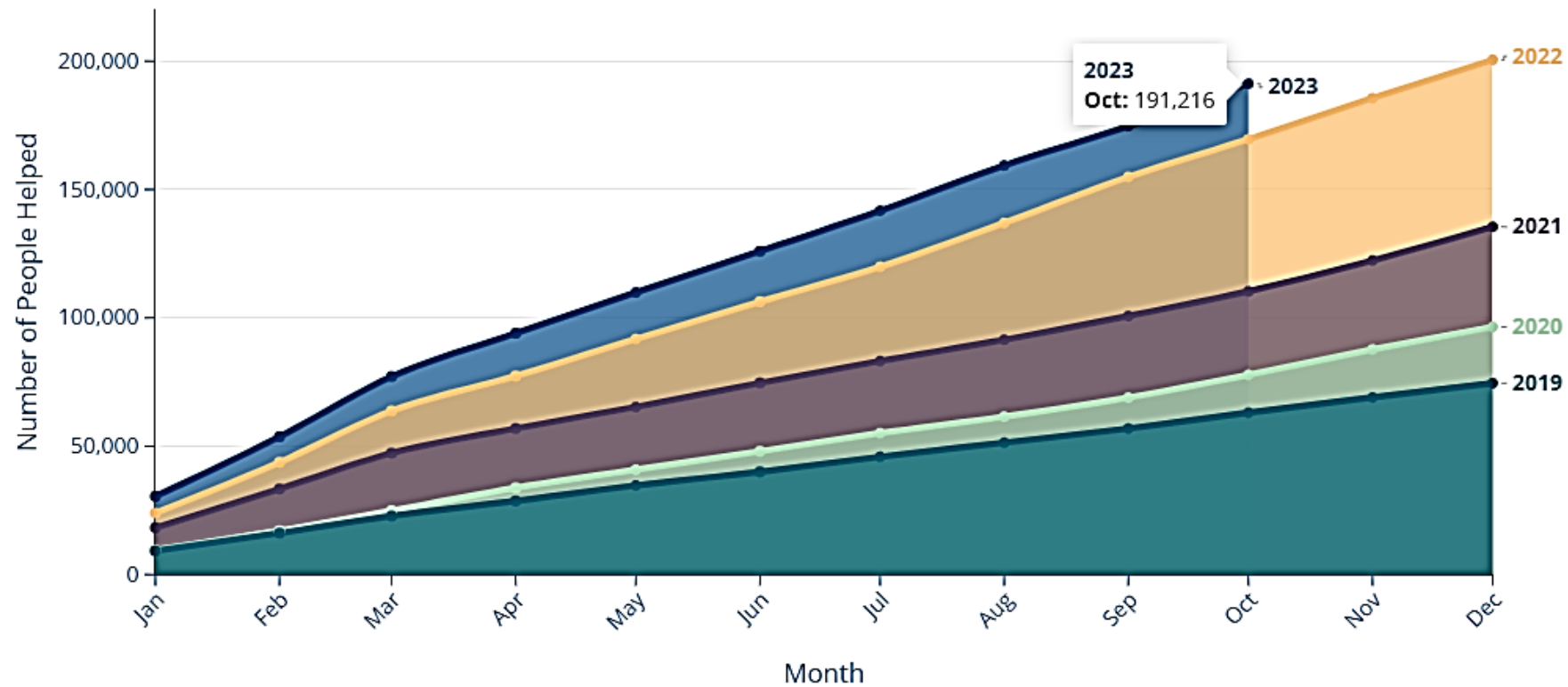
Source: Citizens Advice Bureau

Charity sector - demand

Cumulative number of people we've helped with crisis support each year

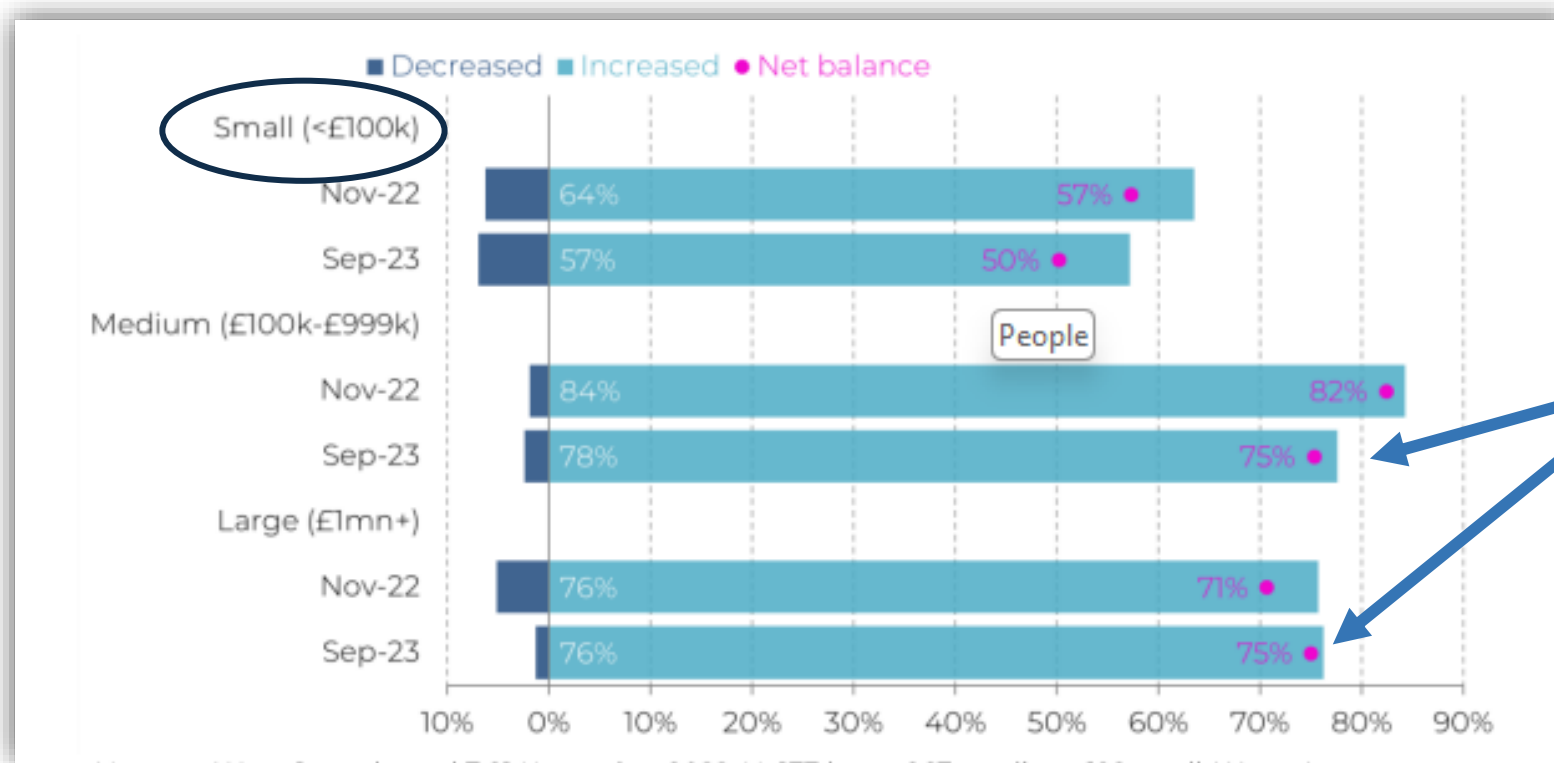
We've helped more people with crisis support than at this point in any other year on record.

Crisis support includes food bank referrals and emergency charitable support.



Charity sector demand

Charities experience of demand

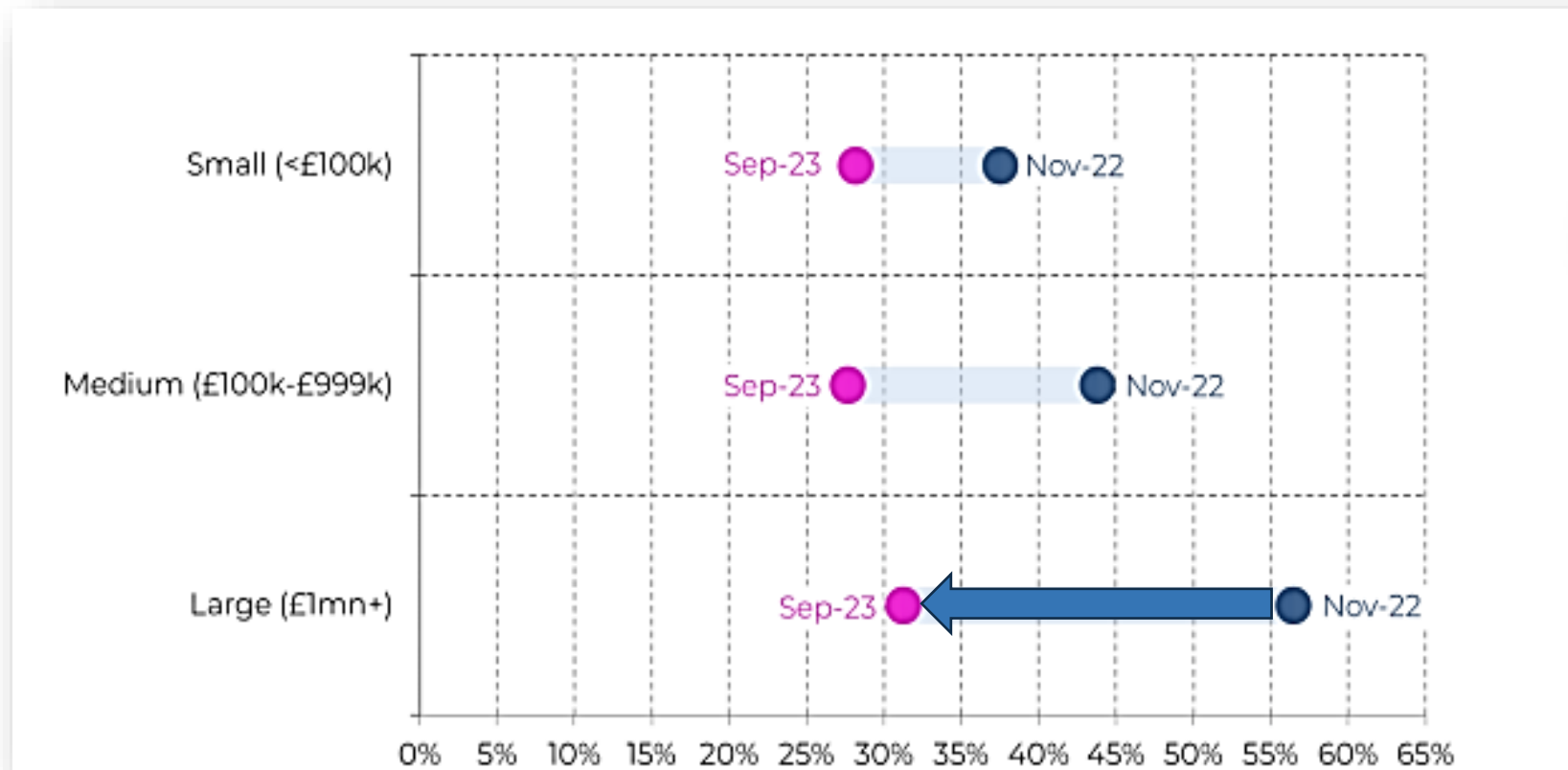


Increases in demand mirrored across sector as a whole

75% of medium and large charities experiencing an increase in demand compared to last year

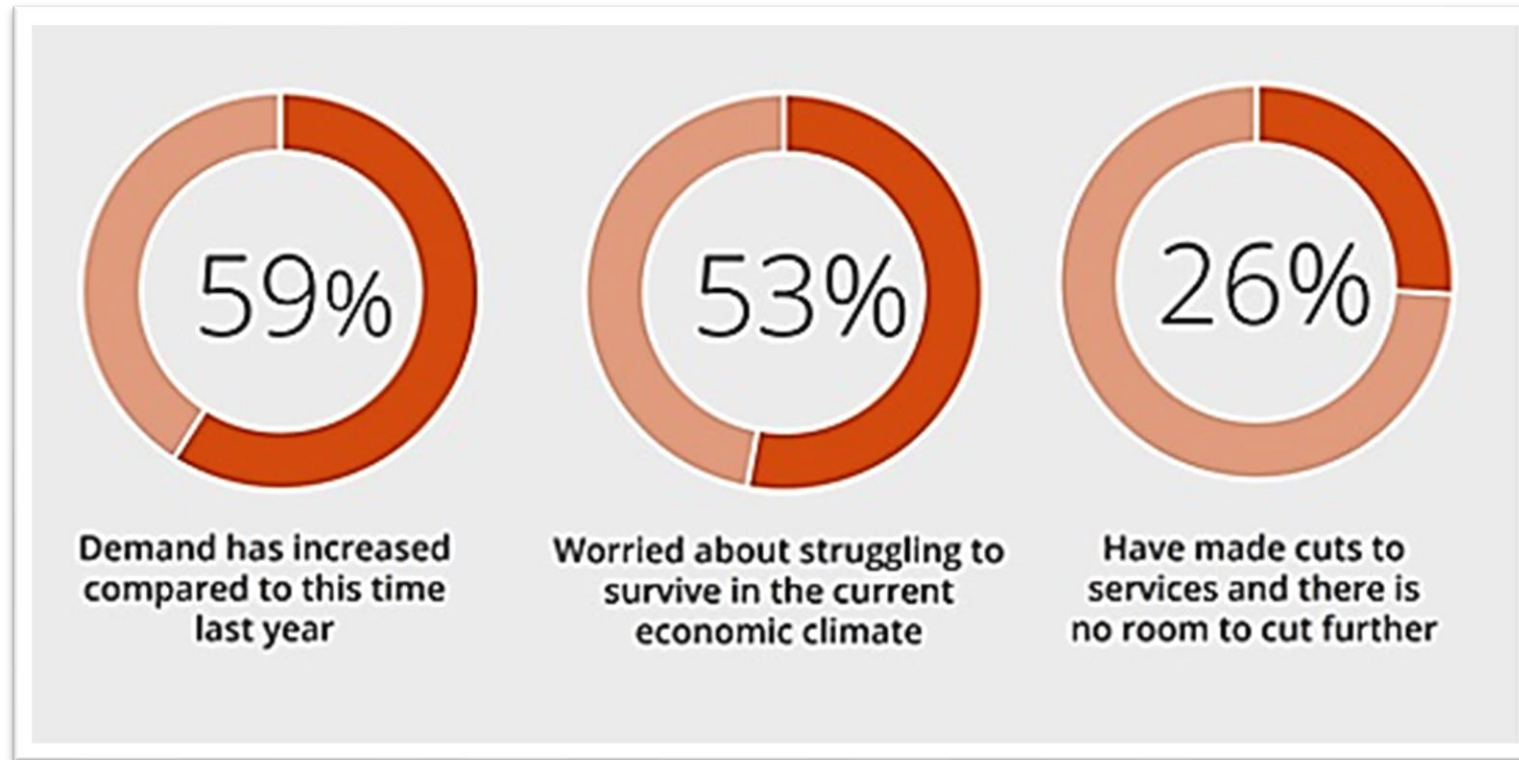
Charity finances

Charities expecting finances to deteriorate in near future



Source: Pro Bono Economics

CAF Charity Resilience Index



Source: CAF Charity Resilience Index



CAF Charity Resilience Index



**MORE CHARITIES WERE FEELING
CONFIDENT ABOUT THEIR ABILITY
TO COPE WITH THE EFFECTS OF THE
CRISIS**

**CB1212
TO COPE WITH THE EFFECTS OF THE**

**> 75% reported that their senior
management and Board felt
confident to face the current
challenges**

**36% had developed a detailed plan
to face the cost-of-living crisis**



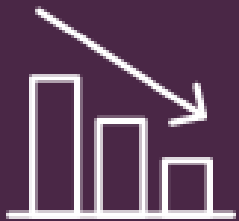
Charity Resilience

Financial outlook



Source: Pro Bono Economics and Nottingham Trent University National VCSE Data and Insights Observatory, VCSE Sector Barometer

CAF UK Giving Report 2023



DONATION LEVELS AND ENGAGEMENT WITH CHARITIES HAVE STILL NOT RECOVERED TO PRE-PANDEMIC LEVELS

PRE-PANDEMIC LEVELS CHARITIES HAVE STILL NOT RECOVERED TO DONATION LEVELS AND ENGAGEMENT WITH

Overall level of participation in charitable activities in 2022 84%

Broadly consistent with 2021 (83%)

Not returned to pre pandemic levels (88% in 2019)

CAF UK Giving Report 2023



THERE IS A SUSTAINED REDUCTION IN VOLUNTEERING LEVELS

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Sustained reduction in volunteering levels

16% people volunteered in last 12 months (2018)

Fell to 13% in 2022

Translates to 1.6m fewer people volunteering than 5 years ago



Volunteering

14.2 million volunteered at least once

Rates of formal volunteering dropped sharply

37% in 2019/20 to **30%** in 2020/21

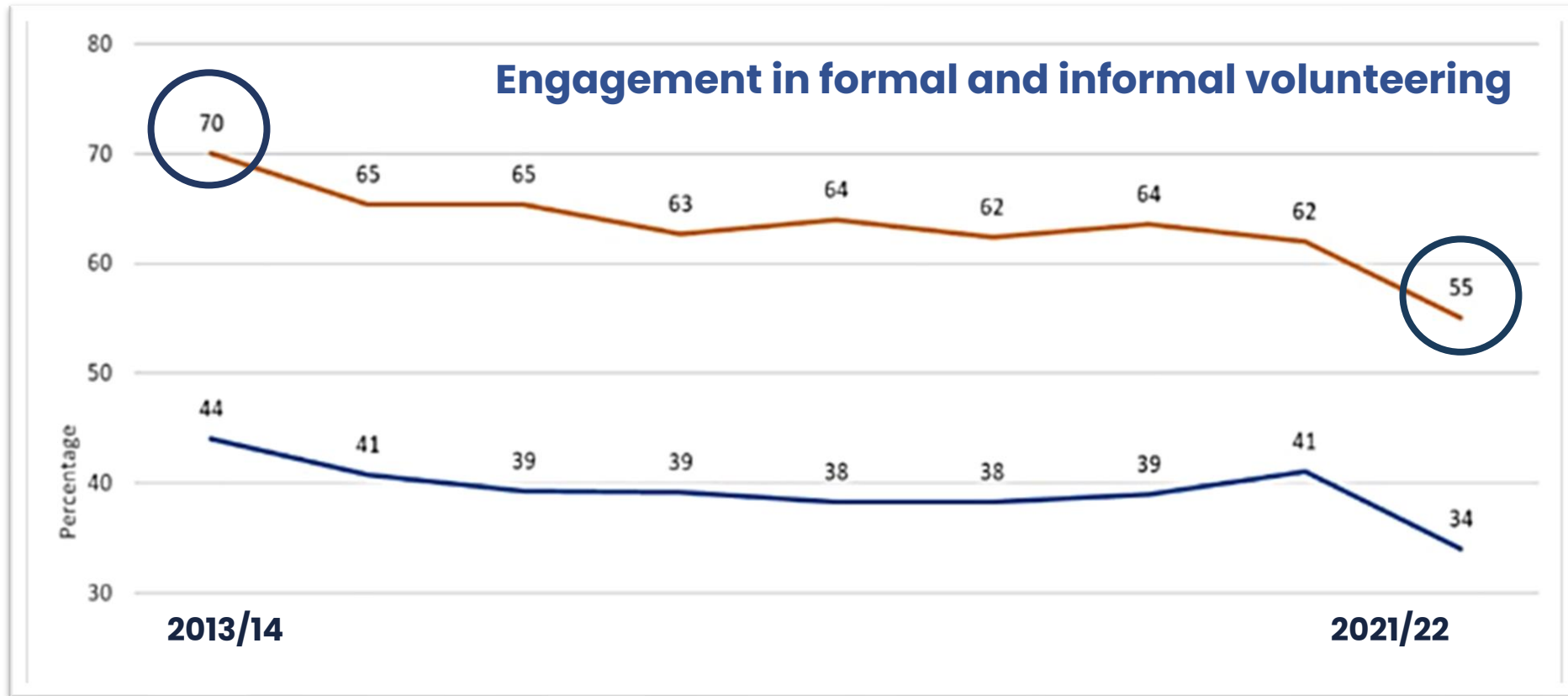
Rates of informal volunteering increased

**14.2M PEOPLE
VOLUNTEERED THROUGH
A GROUP, CLUB OR
ORGANISATION IN 2021/22**

Almost half of the population volunteered their time informally to help others at least once in 2021/22, back down from the **if Young People** levels seen in the earlier stages of the pandemic.

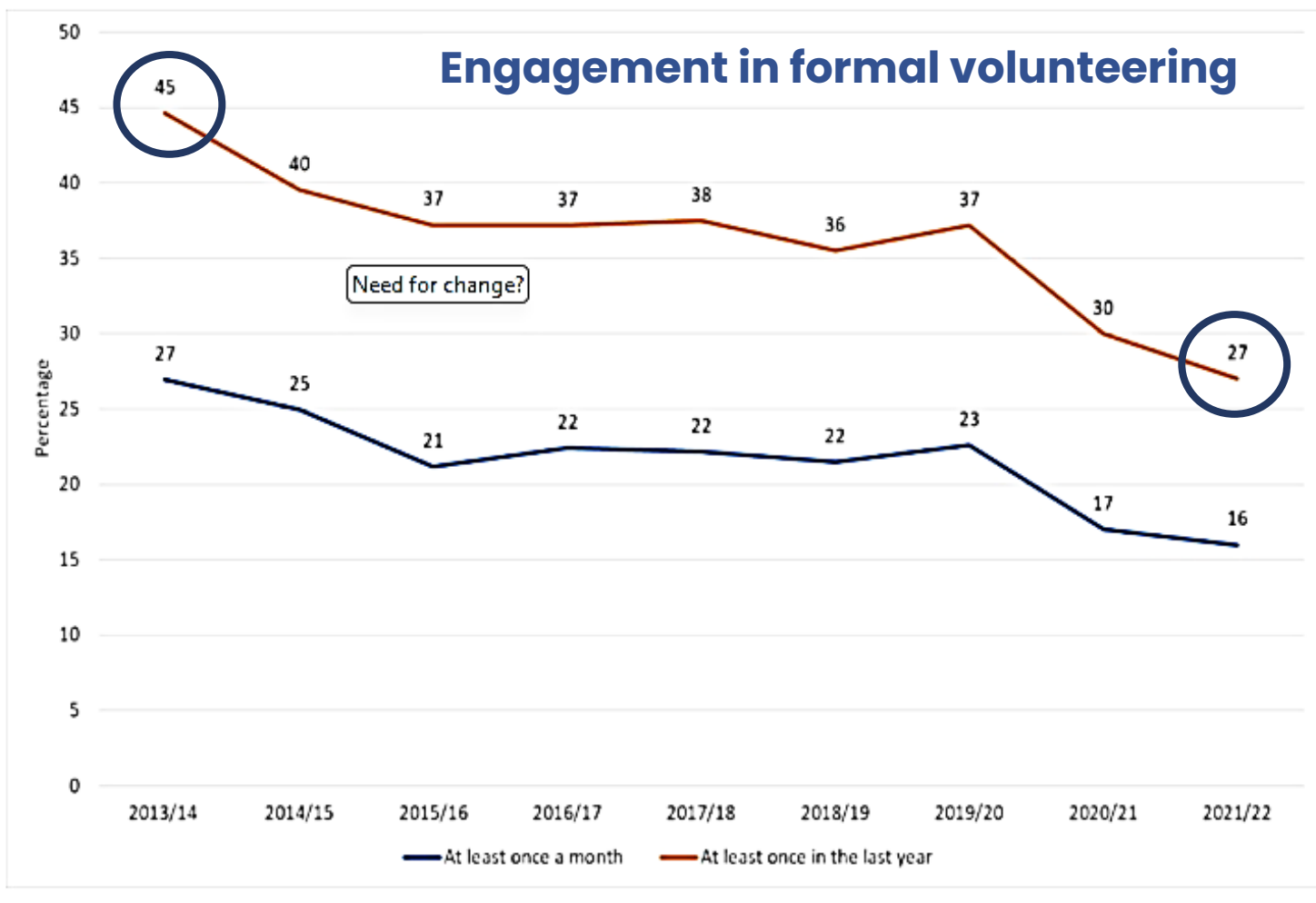


Volunteering



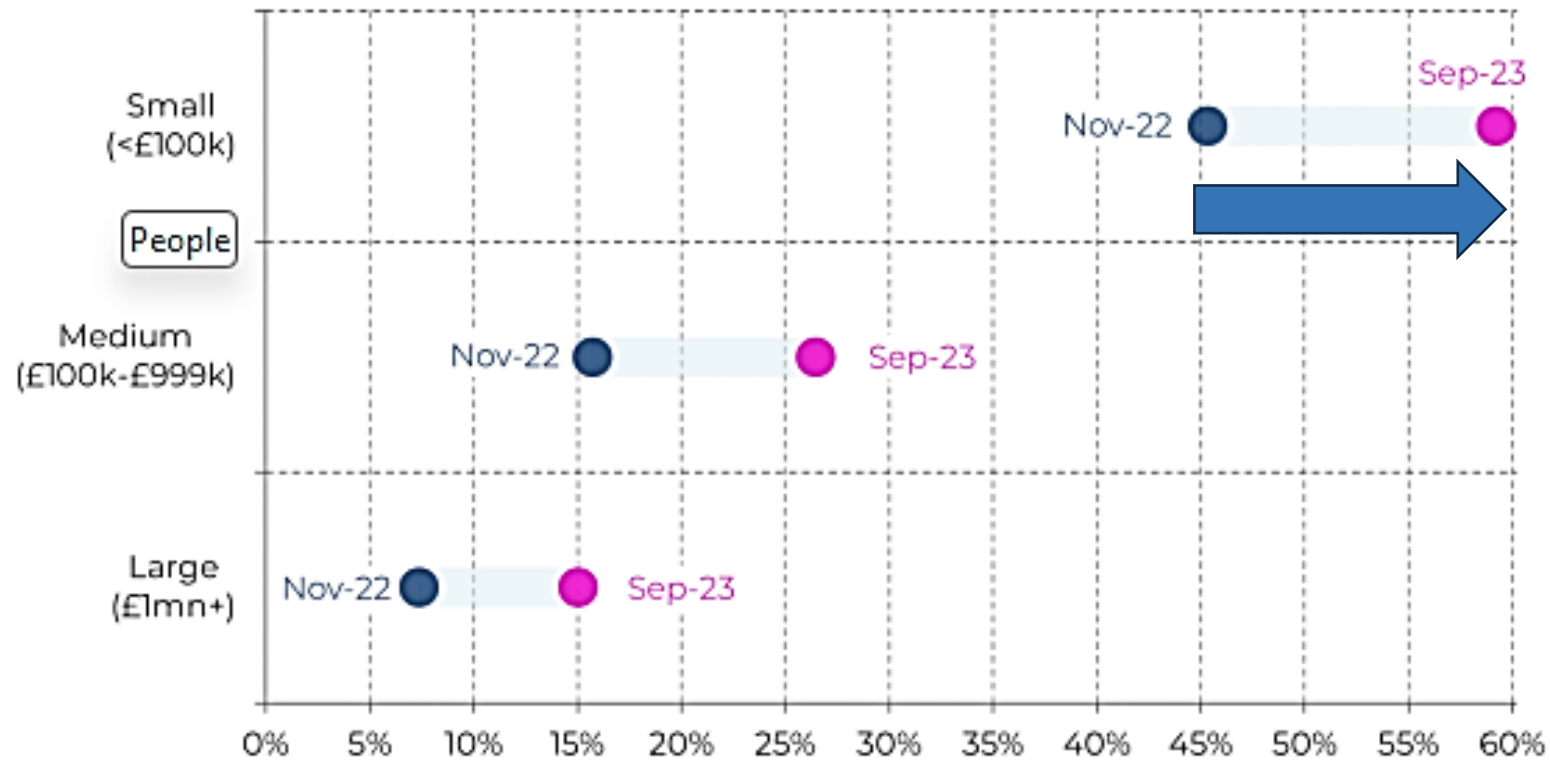
Source: DCMS Community Life Survey

Volunteering



Percentage involved in formal volunteering fell from 45% to 27%

Volunteering

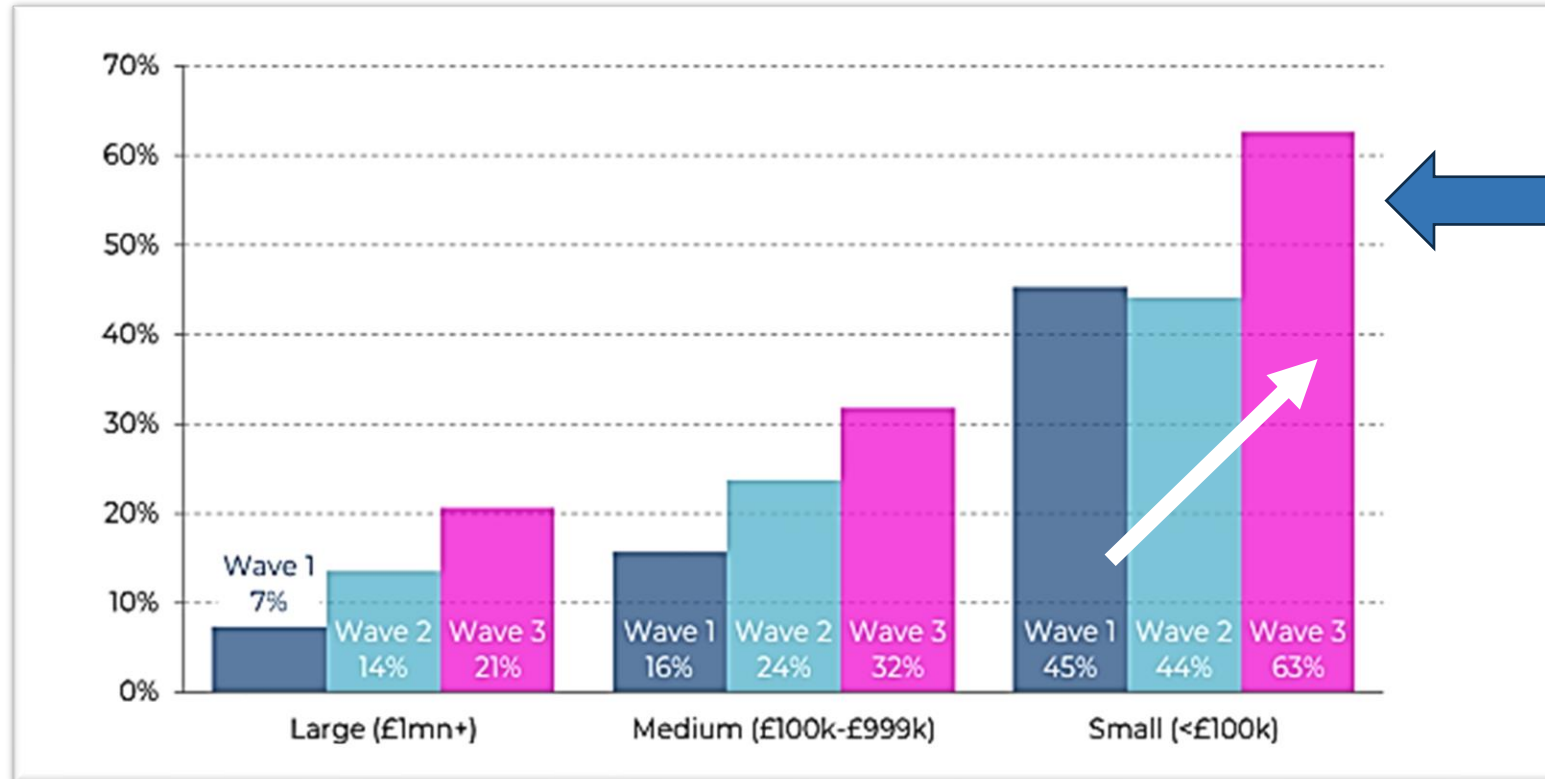


60% small charities concerned about the ability to recruit volunteers

Charities with concerns about volunteer recruitment

Source: Pro Bono Economics

Volunteering



60% small charities main concern is ability to recruit volunteers

Charities with concerns about volunteer recruitment

Volunteering

Broaden view of what volunteering can look like

Wide range of volunteer models?

Need to be flexible and creative

Shift to more informal volunteering

Short and long term volunteering opportunities?

Do you engage with volunteers digitally?

VOLUNTEER



Volunteering

INVOLVING VOLUNTEERS
Practical and step by step guidance to help you manage volunteers and the process of volunteering well

Employment and volunteering

- Understanding volunteering** →
 - What is volunteering?
 - Why involve volunteers
 - Writing a volunteer strategy
 - Equity, diversity and inclusion in volunteering
- Planning for volunteers** →
 - Writing volunteer role descriptions
 - Paying volunteer expenses
 - Coordinating volunteers
 - Safeguarding and volunteers
 - Writing a volunteer policy
 - Getting volunteer insurance
 - Choosing and implementing a volunteer management system
- Recruiting and welcoming volunteers** →
 - Recruiting volunteers
 - Volunteers who claim benefits
 - Volunteers from overseas
 - Writing a volunteer agreement
 - Running a volunteer induction

<https://www.ncvo.org.uk/help-and-guidance/involving-volunteers/>

People

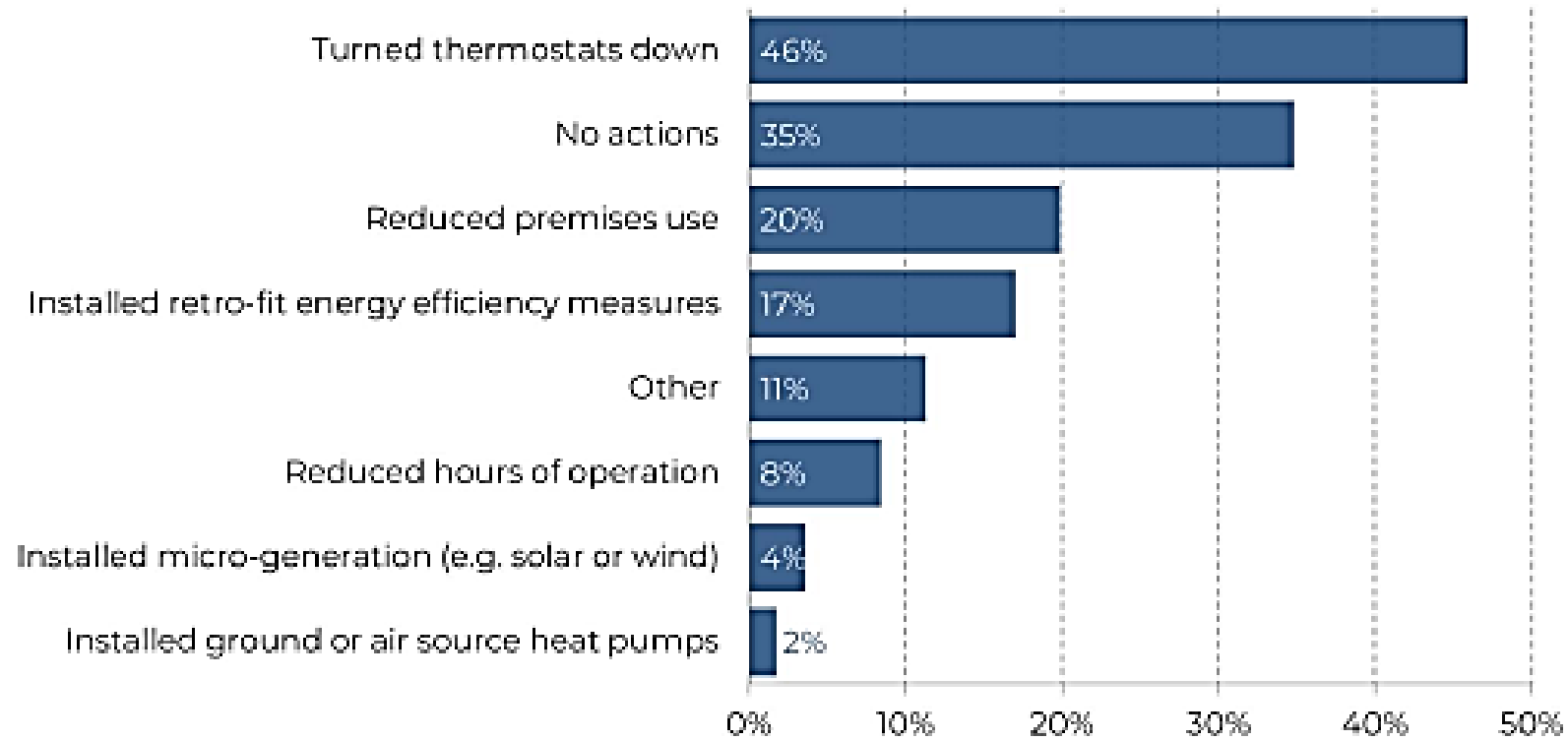


31% charity staff working additional hours

86% flexible working

60% mental health support

Charity sector – energy costs



Source: Pro Bono Economics



Guidance



The cost of living crisis will affect every charity – whatever their size or cause. If you need support or guidance, we're here to help.

Cost of living

- ↓ Help and guidance
- ↓ Webinars and training
- ↓ Support
- ↓ Policy and influencing
- ↓ Support for organisations
- ↓ Support for individuals

The cost of living crisis will affect every charity – whatever their size or cause. If you need support or guidance, we're here to help.

www.ncvo.org.uk/help-and-guidance





Setting the scene

- Economy overall seeing gradual improvement
- Take time for this improvement to reflect in lives of beneficiaries
- Majority of charities still seeing upward trajectory in demand
- For many in context of sustained financial challenges
- Resources to service this demand remain challenging
- Recruitment of volunteers remains a concern
- Evidence of tale of two sectors – larger and smaller charities ?



Need for change?

Crisis or change in external environment = people & organisations need change

- **Continue to deliver what always delivered?**
- **Continue to make decisions in the same way as the past?**
- **Risk less relevant or impactful?**

[NPC Report – Being a Trustee in an Age of Permacrisis](#)



Need for change?

- Keep focussed on mission
- Adopt a mission mindset rather than a preservation mindset
- Be open to change (gone are the days of the 5 year plan!)
- Look beyond immediate focus





Good financial
management

Monitoring the financial performance of your Charity

- Key finance tools

- Budgets/Cashflow forecasting
- Appropriate internal controls and policies
- Communication of information to the board
 - Monthly accounting pack

- Risk register
 - Financial risks
- Business plan
- Finance skills on the board
- Tailored Reserves policy
- Financial ratios

Is cash available to meet obligations as they fall due?

What is the gap?

How will we close it?



Budgets / Forecasts

Budgets

- estimate of the income and expenditure
- defined period of time
- surplus, deficit or breakeven position

Forecasts

- only cash movements
- excluding accounting adjustments
- tracks the timing of cash movements

Budgeted surplus does not guarantee cash will be available when needed.



Budgets / Forecasts - Example

		Cashflow Forecast											
	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Income													
Grants	277,500	35,000			100,000					75,000		67,500	
Fees	210,000	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500
Events	65,000					15,000						50,000	
Total in	552,500	52,500	17,500	17,500	117,500	32,500	17,500	17,500	17,500	92,500	17,500	135,000	17,500
Expenses													
Staff costs	384,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000
Office costs	30,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Premises costs	17,000	2,000	1,000	1,000	1,000	1,000	1,000	5,000	1,000	1,000	1,000	1,000	1,000
Fundraising	20,000	8,000						12,000					
Admin	12,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Fixed asset addition									5,000				
Total Out	463,000	45,500	36,500	36,500	36,500	36,500	36,500	52,500	41,500	36,500	36,500	36,500	36,500
Net movement	89,500	7,000	- 19,000	- 19,000	81,000	- 4,000	- 19,000	- 35,000	- 24,000	56,000	- 19,000	98,500	- 19,000
Cash balance		25,000	32,000	13,000	-6,000	75,000	71,000	52,000	17,000	-7,000	49,000	30,000	128,500
Closing cash balance		32,000	13,000	-6,000	75,000	71,000	52,000	17,000	-7,000	49,000	30,000	128,500	109,500

Fixed vs Flexible costs

Budgets / Forecasts - Example

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Premises costs	17,000	2,000	1,000	1,000	1,000	1,000	1,000	5,000	1,000	1,000	1,000	1,000	1,000
Fundraising	20,000		1,000		7,000			4,500		7,500			
Admin	12,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Fixed asset addition											5,000		
Total Out	463,000	37,500	37,500	36,500	43,500	36,500	36,500	45,000	36,500	44,000	41,500	36,500	36,500
Net movement	89,500	15,000	- 20,000	- 19,000	74,000	- 4,000	- 19,000	- 27,500	- 19,000	48,500	- 24,000	98,500	- 19,000
Cash balance		25,000	40,000	20,000	1,000	75,000	71,000	52,000	24,500	5,500	54,000	30,000	128,500
Closing cash balance		40,000	20,000	1,000	75,000	71,000	52,000	24,500	5,500	54,000	30,000	128,500	109,500

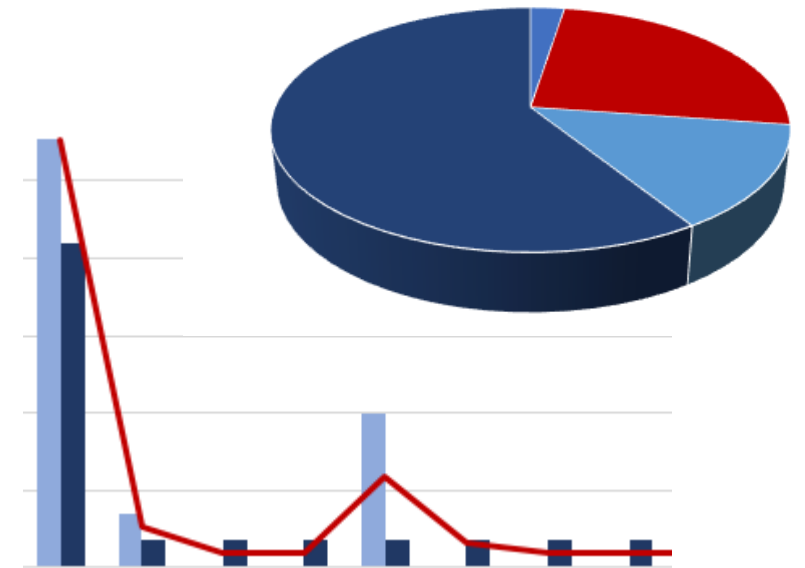
Budgets / Forecasts

- Minimum 12 months
- 12 month rolling
- Update for actual cash
- Inflation
- Prudent & honest
- Assumptions
- Scenario planning
 - Stress tests your forecast
- Unforeseen events
- Simple
 - Agile



Financial Ratios

- Quick measurement tool
- Identify trends
 - Against prior periods
 - Other similar organisations
 - Target range
- Internal use
- Track charity's financial health
- Early identification
 - sustain mission



Fundraising efficiency

Fundraising multiplier

fundraising revenue
fundraising expenditure

- Return on investment
- Higher above 1 – the more successful the fundraising
- Overall/by event
- Non monetary value



example

$$\frac{120,000}{30,000} = 4$$

Surplus or profit margin

example

$$\frac{\text{net income}}{\text{total income}} \times 100 = \%$$

$$\frac{60,000}{700,000} \times 100 = 8.75\%$$

- Positive – surplus generated and reserves increased
- By activity?
- Public benefit

$$\frac{100,000}{1,500,000} \times 100 = 6.67\%$$

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Earned income

earned income

unearned income

example

$$\frac{90,000}{360,000} = 0.25 : 1$$

- Diversified earned income
 - Trading
 - Events
 - Investments
 - Performance related grants
 - Service level agreements
- Unearned Income
 - Donations
 - Grants
 - More unpredictable?



Project expense ratio

$$\frac{\text{total project expenditure}}{\text{total expenditure}} \times 100 = \%$$

How efficient in fulfilling mission



is there enough infrastructure investment



Deter individual donors?



Unit cost and full cost recovery

programme / project cost

number of units delivered

- Say 600 project hours
- 100 beneficiaries

- 2,400 hours

Cost per beneficiary = £280

Subject to reduce with higher output or increase with lower output

Example

Direct costs

Employees £15,000

Material £3,000

£18,000

(direct = £180 per beneficiary)

Indirect(overheads) = £40,000

600

2,400 = 25% = £10,000

Total costs £28,000

Current ratio

current assets

current liabilities



= increasing margin of safety



= question ability to meet commitments

Example

500,000

350,000 = 1.42

Readily convertible to cash?

- Stock?

Exclude restricted funds

- Consider separately

High proportion of restricted funds – more important to track



Free Reserves



- Policy – what is sufficient for charity's needs
- Basis? last year/budget?
- Regular review against actual

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CHARITY CULTURE AND GOVERNANCE CHALLENGES

4 December 2023





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<https://www.linkedin.com/in/laurie-trounce-729a0958>

Chambers and Partners (2024) - *"Laurie is empathetic and has the ability to sense and understand the emotions of clients in very difficult situations."*

"Laurie provides us with an outstanding service. She is quick to respond, very thorough in her explanations, and demonstrates a very high level of understanding of the challenges we face."

Certified



Corporation

Culture wars across the sector

- National Trust reassess colonial history of properties
- RNLI hits out at 'migrant taxi service' accusations

CULTURE
WARS





CC response and sector responses

- Orlando Fraser (Chair of the Charity Commission): 'Woke' criticisms of UK charities are unfair
- Importance of charities using their voice
- [Charity Commission and Electoral Commission chairs share advice for charities engaging in public debate - Charity Commission \(blog.gov.uk\)](#)
- [Campaigning and political activity guidance for charities - GOV.UK \(www.gov.uk\)](#)



Guidance

Campaigning and political activity guidance for charities

Updated 7 November 2022



Cultural disputes in charities

- Increasingly complex disputes between staff and / or with trustees
- Charity Commission issued an official warning to an Oxford University College
- Cats Protection's interim CEO stood down due to concerns regarding welfare of the chair's 18 cats
- RNLI apologised for recent instances of sexism and bullying
- Charity Commission compliance case in respect of domestic abuse charity
- Impacts of this type of dispute



Approaching cultural challenges

- Differences in generational perspectives and COVID 19
- Real costs to charities
- What can you do?

CULTURAL
CHALLENGES





Use of social media

- Why is social media important for charities?
- Charity Commission Consultation January – March 2023
- Release of ‘Charities and social media guidance’ 18 September 2023
- [Charities and social media - GOV.UK \(www.gov.uk\)](https://www.gov.uk)



Managing social media – Top tips

- Are you clear how the charity is using social media?
- Do you have a social media policy?
- How do you manage risks associated with posting and sharing content? CC opens case into RSPB after social media post called ministers 'liars'
- Do you engage in campaigning or political activity on social media?
- Do you use social media for fundraising activities?
- Is training available?
- Is your charity taking steps to stay safe online?
- How do you respond to incidents?
- [How to report a serious incident in your charity - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

SOCIAL MEDIA



LIARS!

@RishiSunak @michaelgove @theresecoffey you said you wouldn't weaken environmental protections.

And yet that's just what you are doing.

You lie, and you lie, and you lie again.

And we've had enough. 🇺🇰



12:22 pm · 30 Aug 2023 · 10.9M Views



**THANK
YOU!**



GET IN TOUCH



[0345 450 5558](tel:03454505558)



enquiries@stephens-scown.co.uk

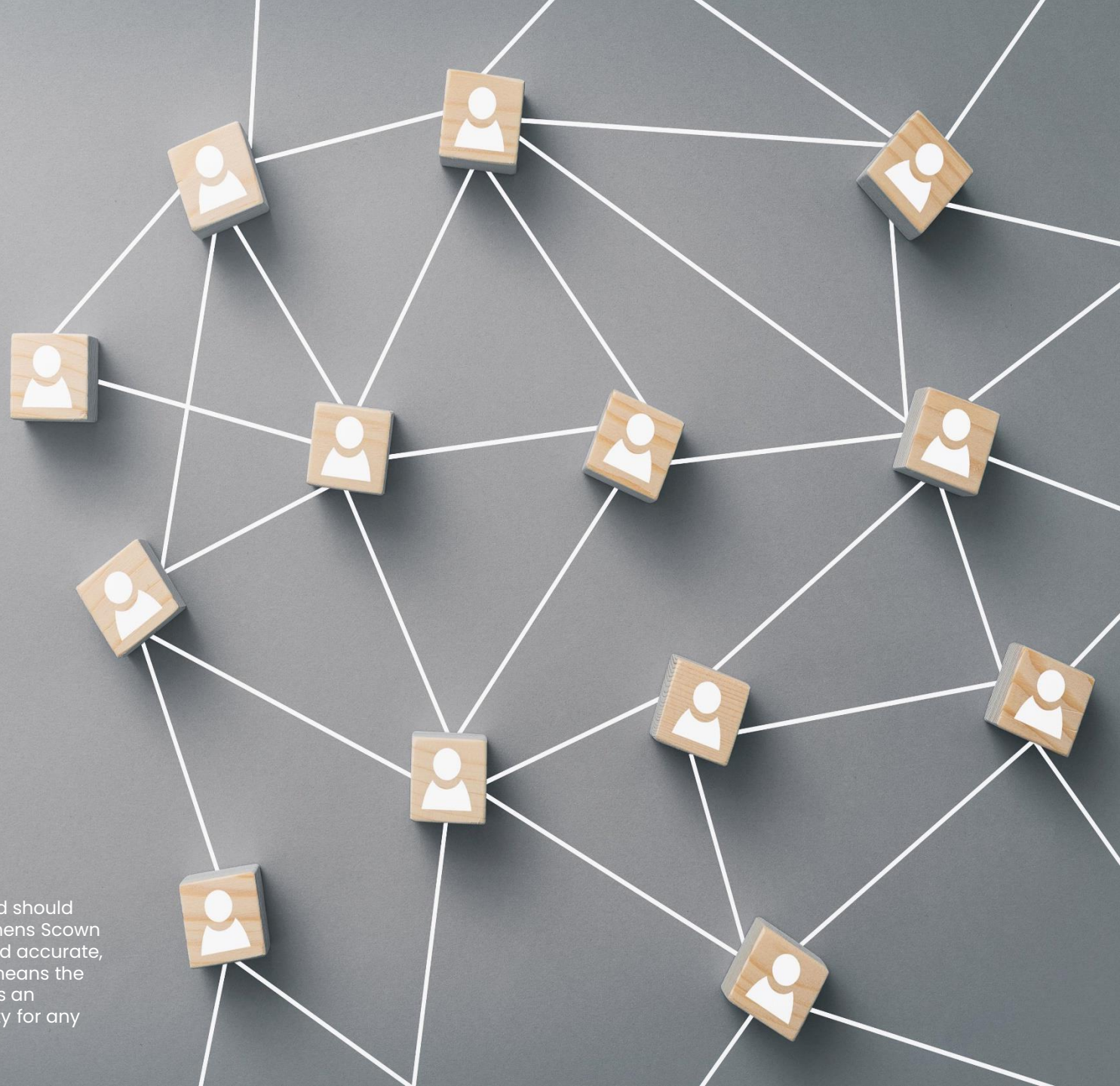


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Coffee break



Technical Update

Charity Commission Guidance

- **Updates for Charities Act 2022**

- CC8 – Internal Financial Controls
- CC14 – Investing Charity Money

- **Quiz for Trustees to Test Knowledge**

- <https://beingacharitytrustee.campaign.gov.uk/take-the-trustee-quiz/>

Trustee Quiz

Charity trustees, are you in the know? Test your knowledge!



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CC8 – Internal Financial Controls

Guidance

Internal financial controls for charities

Updated 26 April 2023



CHARITY COMMISSION
FOR ENGLAND AND WALES

• **Key changes**

- Complete redesign of the guidance
- Fraud and cybercrime
- Digital payment systems
- Corruption and bribery as specific operational risks
- Internal audit
- Controls [checklist](#)



CC8 – Internal Financial Controls

- Guidance is broken down in sections:
 - Internal financial controls for banking
 - Internal financial controls for income
 - Internal financial controls for expenditure
 - Internal financial controls for payments to related parties
 - Internal financial controls for assets and investments
 - Internal financial controls for loans
 - Internal financial controls for hospitality, including gifts
- Who is responsible for internal financial controls?
 - Delegate detailed work
 - All Trustees

CC8 – Internal Financial Controls

Recap – All charities need financial controls, regardless of size.

- Financial controls should cover:
 - all aspects of how your charity handles its resources
 - GDPR
- Size/activity/location
- Training
- Reporting suspected abuse/raise concerns
- Override of controls
- Regularly review



CC8 – Internal Financial Controls

- Online banking
 - Dual authorisations
- Open letter – Chief Executive of CC
 - Closed or suspended suddenly for long periods of time
 - Reduction in bespoke banking services
 - Poor customer service
 - Administrative delays
 - Finding that online banking is not designed to match the way charities operate
 - Large unsecured cash reserves
 - Own bank accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES



CC8 – Internal Financial Controls

- Cryptoassets
 - Cryptocurrencies/NFTs
 - digital representations of value or rights that use blockchain technology
- Before accepting
 - Understand risks
 - volatility of their value
 - fraud or theft by hackers
 - lack of protection compared to traditional currencies
 - difficulty in tracing donors
 - limitations
 - few retailers accept as payment
 - Expertise to manage risks
 - Adopt a policy
 - Accepting/ refusing /using /decisions about converting



CC8 – Internal Financial Controls

- Mobile payment systems
 - E.g. Google Pay/Apple Pay
 - You should have the same controls in place



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CC14: Investing Charity Money

Recap – Principal duty is to further the charity's purposes

- Investment decisions to further those purposes.
 - [Principles of good decision-making](#)
 - Comply with investment powers –
 - governing document/law
 - Keep your investment approach under regular review
-
- **Charity's best interests**
 - what will best help your charity to carry out its purposes, both now and for the future.



CC14: Investing Charity Money

Guidance

Investing charity money: a guide for trustees

Updated 1 August 2023



CHARITY COMMISSION
FOR ENGLAND AND WALES

Key Changes

- Clarifies discretion of trustees
 - Delegation
- Removed ethical, responsible, mixed motive and programme related
 - Replaced with **Social Investments**
- More detail on setting investment policies
- Highlights - a record of how investment decisions are reached should be kept

CC14: Investing Charity Money

- Financial Investment
 - Generating income
 - Increasing the value of an investment (capital growth)
 - Risk
 - Conflicts e.g. Heath/environment
 - ESG
- Social investment
 - achieving your charity's purposes *and*
 - making a financial return
- programme-related and mixed-motive investments,
 - Charities' SORP FRS 102
 - accounting treatment
- balance the interests of your charity



My Charity Commission Account

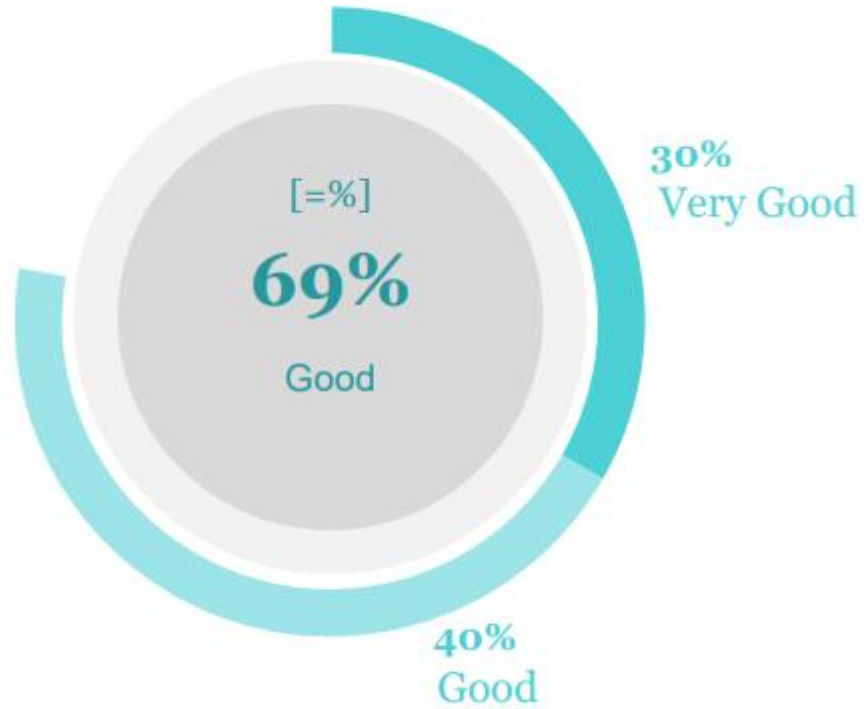
- Online service
- Trustees/Charity Contact/Professional Advisors
- Services:
 - updating charity details
 - submitting annual returns
 - making changes
 - to governing document
 - charity name
 - year end



[Charity Commission guidance](#)



Charity Commission performance



CHARITY COMMISSION
FOR ENGLAND AND WALES

Published: July 2023

Overall, how would you rate the Charity Commission's customer service? Base: (1,003)





HM Revenue
& Customs

Tax Updates

- Gift Aid

- Simplified year end letters for charities using the de-minimus retail gift aid option
- Cryptoassets not considered currency or money
 - not a qualifying charitable donation.
 - must be converted to money before donations are eligible for gift aid.
- waiving of a refund or loan repayment - can be considered a donation
 - clear agreement to cancel a loan/not accept a refund

- Restriction of Tax Reliefs to Non-UK charities

- Ensuring UK taxpayer money should support UK charities and CASCs.

Consultation: Charities Tax Compliance

- More than £5.5 billion in charitable reliefs in 2020 to 2021
 - Gift Aid at £1.3 billion
 - Business rates relief nearly £2.4 billion
- Tackle non-compliance
- Protect the integrity of the charity sector



HM Revenue
& Customs

Consultation scope – 4 main areas



Consultation: Tainted Charity Donations

- Preventing donors from obtaining a financial advantage from a donation
- Purpose test – Three conditions must all be met:
 - donation and arrangements are connected
 - purpose of entering is for the donor to receive a financial advantage
 - donation isn't made by a qualifying charity-owned company or relevant housing provider linked with the charity to which the donation is made
- **Tainted** = Donor loses tax relief



Consultation: Tainted Charity Donations

- Examples
 - donor makes a significant donation to a charity, solely so that both the donor and charity can claim relief on the donation.
 - reinvested into the donor controlled company
- remove and replace with a new rule that is fit for purpose – Considering limits
- removing the requirement to demonstrate that made to benefit the donor
- Replacing ‘financial advantage’ with ‘financial assistance’ or ‘financial benefit’

Consultation: Charitable Investment Rules

- Preventing abuse
- Investment income in most forms are not taxable
 - Automatically approved as exempt
- Cases have been seen:
 - purchase a foreign property which is used as a holiday home by its trustees
no charity benefit
 - Purchase of land is an automatically accepted as an approved investment – hard for HMRC to legally challenge from a tax perspective
- *Option to update: Amend rules to ensure that all approved investments and loans made by charities need to be for the benefit of the charity and not the avoidance of tax*

Consultation: Non Charitable Expenditure

- HMRC believe :
 - possible for the donor to receive relief for the donation,
 - charity to not pay tax
 - charity to then spend the donation on something other than its charitable purpose.
- Non charitable expenditure is incurred the automatic tax exemption is lost on the equivalent amount of income – becomes potentially taxable
- *Could escape a charge to tax as certain income cannot become taxable*



Consultation: Sanctioning Charities

- Improve compliance with filing tax returns and paying liabilities
- Consider:
 - withholding payments of Gift Aid
 - dis-applying other tax reliefs



VAT – Recent Cases



Paradise Wildlife Park Limited v HMRC [2023]

- built a lion enclosure, a shop and an outside dinosaur exhibition
 - Zero-rated the construction services
 - building intended for use solely for a **Relevant Charitable Purpose**
- HMRC assessment
 - Standard rated
 - Carrying on a business, in which the new constructions were used
- Charity conceded: shop should have been standard-rated
- Appealed assessment for the lion enclosure and dinosaur exhibit

VAT – Recent Cases



- Was there a business?
 - Educational/conservation
- Are the areas of construction used in the business?
 - Aim to cover the operating costs plus a margin for future improvements
 - Similar services are supplied by third parties on a commercial basis
 - make the park a more attractive place to visit
- **Zero Rate = Solely for non-business purposes**
 - FTT **Rejected** Appeal



VAT – Recent Cases

Yorkshire Agricultural Society v HMRC [2023]

- Treated admission income for show as VATable at the standard rate
- Voluntary disclosure of overdeclared output and overclaimed input VAT tax in respect of the 2016 show
 - show's entry charges should have been treated as VAT exempt under the fundraising exemption. claiming a repayment of £202,000
- Treated the 2017 show as exempt from VAT
- HMRC refused claim for the VAT 2016 show
- Raised assessment for 2017

VAT – Recent Cases

- VAT exemption for the supply of goods and services by a charity in connection with an event:
 - That is organised for charitable purposes by a charity or jointly by more than one charity
 - whose primary purpose is the raising of money, and
 - that is promoted as being primarily for the raising of money
- FTT Ruled in Charity's Favour
 - HMRC's December 2021 assessment was out of time
 - supply of admission to the show was an exempt supply for VAT purposes



VAT – Recap Business/Non business

Charitable Activities can be a business activity for VAT

- Consider each activity separately
 - Stage 1: Does the activity result in a supply of goods or services for consideration?
 - requires legal relationship between the supplier and the recipient.
 - Stage 2: The supply is made for the purpose of obtaining income
 - even if the charge is below cost.
- Direct /sufficient link = economic
- Overall wider charitable objectives can no longer trump a “business” motive behind a specific activity

UPDATE ON CHARITIES ACT 2022

4 December 2023





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<https://www.linkedin.com/in/ocfmiller/>

Chambers and Partners (2024) – Recommended lawyer



Certified



Corporation



Session objectives

You will:

- be up to date with the latest position on the implementation of the Charities Act 2022
- understand some of the cultural and governance issues across the sector
- be clearer about the importance managing your charity's social media
- take away some practical tips to consider in the context of your charity



Charities Act 2022

- What is the purpose of the changes?
 - amending the Charities Act 2011
- What changes have been brought into effect already?
 - Clarify when property can be applied cy-près – failed fundraising appeals
 - Clarify rules on permanent endowment including social investment
 - Reform land disposal and mortgaging regime
 - Commission can direct a charity to stop using a working name
 - Pay trustees for delivery of services only, goods only or services and associated goods

CHARITIES
ACT 2022



Charities Act 2022

- The CIO Regulations and Model Constitution amendments
- What's still on the way?
- Provisions expected early 2024:
 - Additional powers for Charity Commission to ratify trustee appointment or election;
 - Additional land disposal provisions and changes to statements / certificates for both disposal and mortgages
 - Changes to receipt of legacies following charity mergers
 - Remuneration of charity trustees

Provisions relating to ex gratia payments are under further consideration prior to commencement

[Charities Act 2022: implementation plan - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

Sign up to our charities newsletter [Contact Consent - Stephens Scown \(stephens-scown.co.uk\)](https://stephens-scown.co.uk)

CHARITIES ACT 2022





#raft

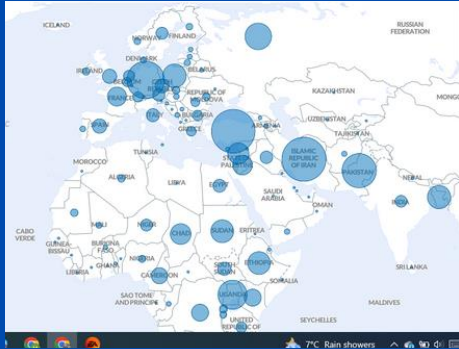
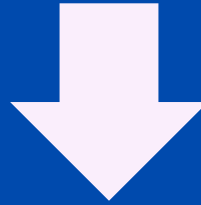
REFUGEE AID FROM TAUNTON

Federica Smith-Roberts



Our Mission and Ethos

- Displaced people; home and abroad
 - Deprivation locally
- Reduce impact on environment of consumerism



Our journey



August
2015

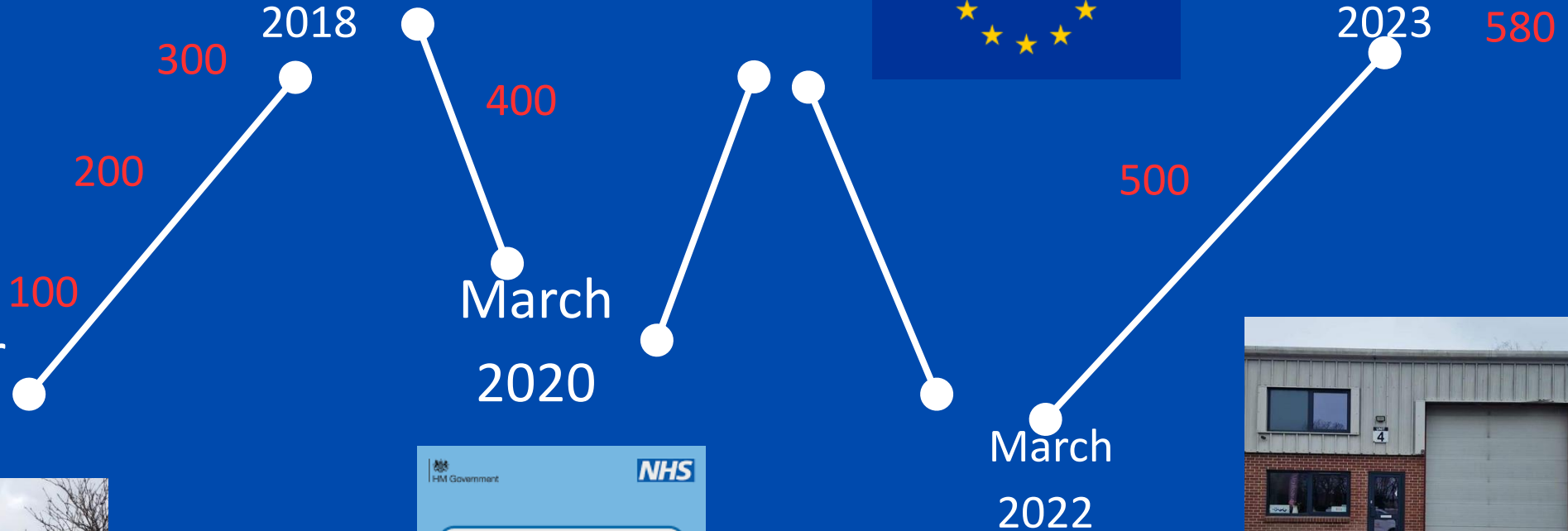
October
2015

October
2018

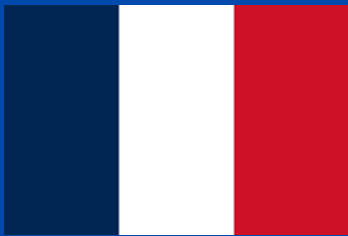
January
2021



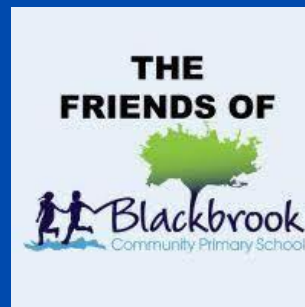
November
2023



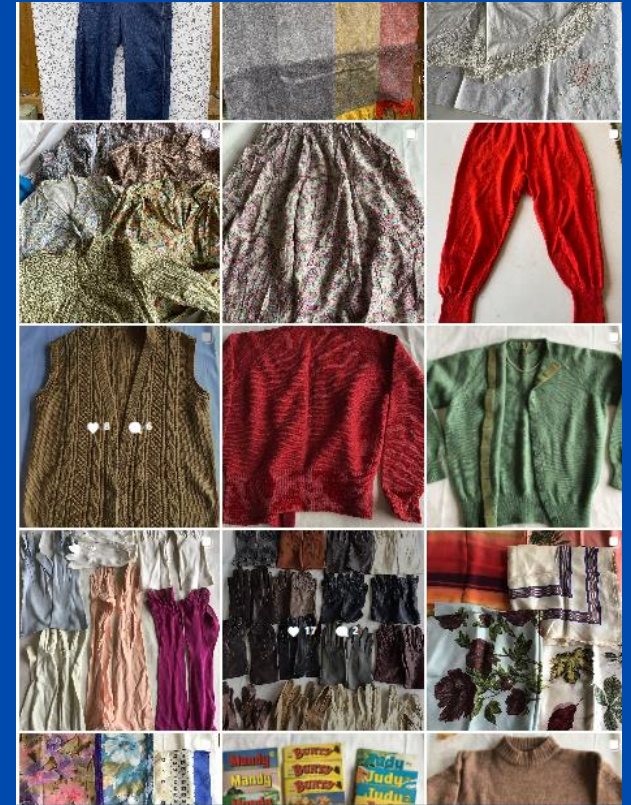
Adaptability



Partnership



Environmental Impact



Vinted

Volunteering Ethos



KAVS & The Future





Q&A Opportunity



Lunch & Close