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CHARTERED ACCOUNTANTS

Charity Times

Charities and not for profit newsletter

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Welcome

Welcome to our winter 2018 edition. Following the Budget 2018 in October, this edition is more financially focused as we look at the result of the Budget for the charity sector, VAT compliance from April 2019, key changes in the SORP and a review of the Fundraising regulator and legislation. We are delighted to have a guest article from Barclays on fraud risks that charities need to be aware of and looking out for.

Our key articles cover:

- What's in the news for charities following the Budget 2018?
- An update on how Making Tax Digital will affect charities
- Charities SORP update
- Fundraising regulator update and the new code of practice
- Structural reform and the role of fraud.

We also have a few pointers on things to look out for and future developments. Finally, we take this opportunity to wish you all a Merry Christmas and a Happy New Year as we approach the festive season.

What's in the news for charities following the Budget 2018?

This article was written by **Gemma Thake**, Manager

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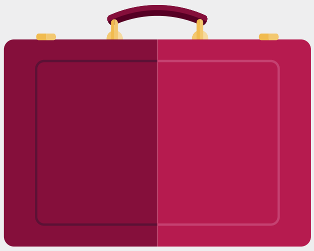
Unusually, this year's Budget does have some announcements for charities. The highlights are covered below but please see our detailed Budget summary and reports for more detailed information on the Budget as a whole.



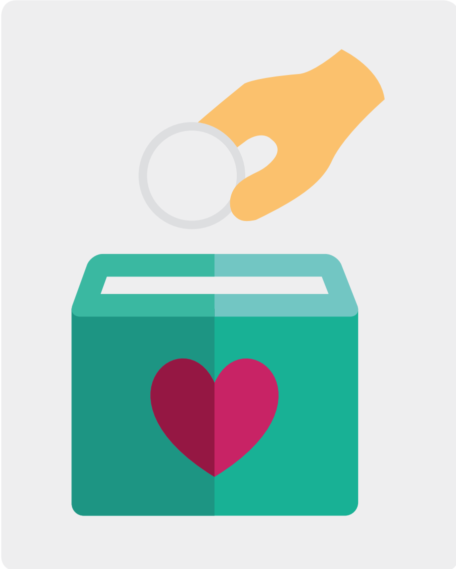
Price Bailey are delighted that we were involved in bringing to the attention of Mr Robert Jenrick MP, Exchequer Secretary to the Treasury, in May 2018 that the charities' small trading exemption had not changed for a very long time. Our Head of Charities, Helena Wilkinson, met with the Treasury in the summer to explain the risks but more importantly the reduction in the tax burden for the charity sector if the limit could be increased. We are therefore delighted that the Budget announcement on 29 October 2018 has indeed increased the limits. We are really pleased that Price Bailey was able to influence this change for the sector which will allow many smaller charities not to require a trading subsidiary and simplify their structures, governance and audit costs in the future.

The increased limits will apply from April 2019 – 1 April for incorporated charities and 6 April for unincorporated entities. The Finance Bill 2018-19 will include the legislative provisions to increase the charities' small trading exemption limits. The charities' small trading limit relates to trading undertaken by a charity that is not in relation to its primary purpose (i.e. relates purely to raising funds for the charity to use with common examples being the selling of merchandise, sponsorship and Christmas card sales). In practice, most charities will undertake such non-primary purpose trading activities and with the current limit being so low, many small charities have to create trading subsidiaries to undertake these activities. This exemption is a step in the right direction to allow many more charities the freedom to undertake these activities within their charity structure.

The limits will increase from the current level of £5,000 to £8,000 being the allowable 'trading' income for charities whose turnover (or income of the charity) is in total under £32,000. The upper limit, which is set at £50,000 where the charity's turnover (or total income) exceeds £200,000, will increase to £80,000 for turnover (or total income) over £320,000. The new thresholds which will apply for charities are as follows:

Annual charity income	Maximum non-primary purpose trading
Under £32,000	£8,000
£32,000-£320,000	25% of income
Over £320,000	£80,000

There is a need to understand and review your charity's governing documents (to look at specific conditions, restrictions and exclusions) which may prevent the charity from being able to undertake certain activities within the charity itself. Obviously, any trading within the charity also needs to be allowable from a governance perspective, and the trustees also need to be comfortable with any potential additional risks to which the charity is exposed as a result.



Gift Aid

There are also some changes to the operation of Gift Aid which simplify and reduce the administrative burden on charities (as well as saving them money). The changes apply to gifts made on or after 6 April 2019.

Retail Gift Aid

Under the existing requirements, charities must write to donors who use the Retail Gift Aid Scheme for second-hand goods to inform them every year of the proceeds resulting from their donation – irrespective of the amount raised at the end of the year. The Chancellor has acknowledged the additional time and postage costs this requirement causes charities and the Budget 2018 has relaxed the rules from April 2019.

The Retail Gift Aid Scheme will be updated to allow charity shops that use the scheme to only have to send letters to donors every three years when their goods raise less than £20 a year, rather than every tax year as currently required.

Gift Aid Small Donations Scheme

The Gift Aid Small Donations Scheme (GASDS) applies to donations of £20 or less made by individuals in cash or by contactless payment, and allows for Gift Aid to be claimed on these donations subject to overall claim limits. Currently only a donation of £20 or less can be included and this measure will increase the limit to £30, in line with the limit for contactless payments in the UK

Employment Allowance

The Employment Allowance of £3,000 is to be restricted so as to support smaller businesses. From April 2020, the allowance will only be available to employers with an employer National Insurance Contributions (NICs) bill below £100,000 in the previous tax year.

VAT thresholds

The VAT registration limit is set at £85,000 (persons making taxable supplies are required to register and account for VAT when this level is exceeded). The deregistration threshold for taxable supplies is £83,000. In the 2017 Autumn Budget, these limits were maintained until March 2020. The Budget 2018 has now confirmed that these thresholds will remain for a further two years until 31 March 2022.

Off-payroll working in the private sector (IR35)

The off-payroll working rules will be extended to the private sector in April 2020 which moves the responsibility for operating the off-payroll working rules to the organisation, agency or other third party engaging the worker. Small organisations (using the Companies Act thresholds) will be exempt from these requirements with more guidance to follow from HMRC.

Other

Blood bikes, used to courier emergency blood and medical items, will gain exemption from Vehicle Excise Duty (VED) from April 2020 for purpose-built vehicles operated by Blood Bikes.

Funding awards

The Government has announced various charities that will benefit from funding awards.

- Village halls, Miners' Welfare facilities and Armed Forces organisations' facilities: Up to £8 million to help with the cost of repairs and alterations.
- First World War commemoration: £10 million to support veterans with mental health needs, and a further £1 million for school students to visit First World War battlefields.
- Holocaust commemoration and education fund: £1.7 million to a charitable organisation for educational projects on the liberation of the Bergen-Belsen concentration camps.
- Support for air ambulance trusts: £10 million of capital funding to support air ambulances in England.
- Avoiding food waste: £15 million to charities and others to distribute surplus food and reduce food wasted needlessly.

An update on how Making Tax Digital will affect charities

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From 1 April 2019, HMRC is changing the way certain businesses submit their VAT returns and the new process will also extend to the keeping of digital VAT records.

What is Making Tax Digital?

Making Tax Digital (MTD) is a new system intended to make it easier for businesses to get their tax right the first time. In turn it is anticipated that this will reduce the costs, risk of errors and the worry that businesses face when HMRC has to intervene to put things right. Although the MTD system has been proposed for Income Tax Self-Assessment (ITSA), Value Added Tax (VAT) and Corporation Tax (CT), it is only VAT that will be subject to the system from 1 April 2019.

Will charities be affected by Making Tax Digital?

Yes, any business with taxable supplies exceeding the current VAT registration threshold of £85,000 in the 12 months preceding 1 April 2019 will be subject to using the new system. There is no exemption for charities so MTD will be compulsory if your charity fits these criteria. However, HMRC has deferred mandation by six months to 1 October 2019 for a small minority of VAT-registered businesses with more complex requirements. These include: trusts, unincorporated not for profit organisations, businesses making payments on account, VAT groups and VAT divisions.

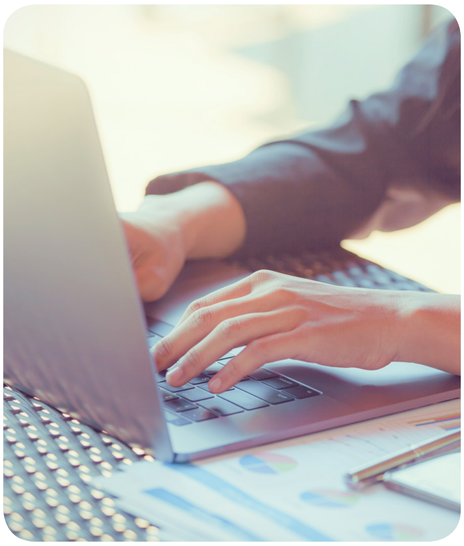
With a few exceptions also, MTD is now open to sole traders and companies (unless they are part of a VAT group or VAT division) provided that they are up to date with their VAT. If your VAT registration is voluntary, ie your annual taxable turnover in the 12 months up to 1 April 2019 is below £85,000, then you can continue to submit your VAT returns through the HMRC portal for now or you can choose to use the MTD system. It is worth noting that MTD will become compulsory for all VAT registered entities in due course.

What is going to change?

From 1 April 2019, paper records will no longer be sufficient and it will become mandatory for businesses including charities, which fall within MTD to keep digital records and to submit VAT returns directly from accounting software. Information can only be submitted to HMRC via an Application Programme Interface (API) which can be done from software, bridging software or API enabled spreadsheets. You will no longer be able to submit your return through the Government Gateway.

To meet MTD requirements, there is no need to have a complete set of digital records all in one piece of software. If there is a digital link between the pieces of software, records can be kept in a range of compatible digital formats. It is expected that the reporting obligations will change after Brexit.

What will not change?



Businesses will not need to adjust their VAT reporting dates and will not be required to provide any more VAT information than they do already. The nine boxes on the VAT return are not expected to change. There will however be scope for businesses to provide voluntary VAT updates and supplementary data outside of the VAT return but these features will be available at a future date.

The current exemptions for electronic submissions will also apply to MTD, e.g. on the grounds of a taxpayer's religious beliefs, practical inability to use a functional compatible software system or when subject to insolvency procedures.

If you usually authorise an agent to submit your VAT return for you, this can still continue however you will need to allow the agent to have access to your MTD compatible software that holds your mandatory records.

Do partial exemption and other adjustments have to be made digitally?

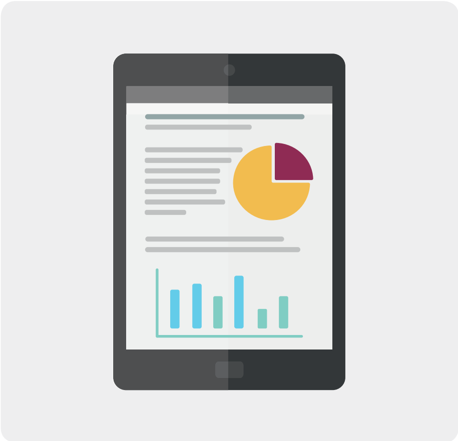
One very important concession which is relevant to charities is that only the total for each type of adjustment will be required to be kept digitally, not details of the calculations underlying them. If the adjustment requires a calculation, the calculation itself does not have to be made in the software. For example, partial exemption calculations and permitted input tax and output tax adjustments can be carried out on a spreadsheet and the information transferred in manually – this step is not part of the MTD journey. The spreadsheet containing digital records may then be emailed to your tax agent to import the data into their software to undertake the calculation.

Will there be penalties if we are not ready on 1 April 2019?

HMRC are aware that the upcoming changes are challenging to businesses and they are proposing a soft-landing period of at least 12 months, with no record keeping penalties. This should allow businesses time to update their systems. During that soft landing period it will be acceptable for data to be transferred between software and spreadsheets manually, although the final submission will have to be made to HMRC using API enabled software.

How can we prepare for Making Tax Digital?

HMRC has confirmed that they are not developing their own MTD compatible VAT software. However, there will be a hub on their website for software developers who offer MTD compliant software.



If you currently use accounting software, you will need to contact your software provider as it will need to be upgraded. If you currently use only spreadsheets and submit your VAT return through the HMRC Gateway, you can contact us or your own agent to discuss the software options available to you.

If you currently maintain records on paper, your processes will need to change. You will need to either engage an accountant to do the bookkeeping and quarterly reporting or acquire and use appropriate software.

Regardless of whether you're impacted from 1 April 2019 or later, we would encourage you to take action as soon as possible.

Charities SORP Update

This article was written by **Helena Wilkinson**, Head of Charities.

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On 5 October 2018, Charities (FRS 102) SORP Update Bulletin 2 was issued following the draft consultation earlier this year. The changes are as a result of the Amendments to FRS 102 – Triennial review 2017 – Incremental improvements and clarifications (referred to as the Triennial Review 2017 Amendments) issued by the Financial Reporting Council in December 2017.

Update Bulletin 2 is split into three categories which we deal with in turn.

1. Clarifying amendments

This section updates the Charities (FRS 102) SORP for existing requirements of FRS 102 which already apply to charities preparing accounts under FRS 102. The Update Bulletin requires charities to apply these changes for accounting periods beginning on or after the date of the issue of the Bulletin (5 October 2018). However, it is clarified throughout the Bulletin that the changes are required now to comply with FRS 102. Therefore, charities and their auditors will need to determine their stance on this concession as to whether they require accounts to comply with FRS 102 immediately or to defer the amendments to accounting periods beginning on or after the date of the issue of Update Bulletin 2.

The changes relate to:

- Comparatives – clarification that all SORP disclosures are subject to the comparative information requirements of FRS 102. Therefore charities are required to disclose the same information in respect of the prior year for all current year information required by the SORP.

- Gift aid payments from trading subsidiaries - this area has been the subject of much debate and articles in the sector over the past few months. As expected, Update Bulletin 2 requires recognition of a gift aid payment in a trading subsidiary only when there is a legal obligation, with the only example being given as a deed of covenant. A new addition on this point in this final version of the Bulletin is clarification of the income recognition point of a parent charity – that the gift aid payment can only be recognised as income when there is a legal obligation in place. This eliminates the ability for a gift aid payment being recognised in the parent as probable where no legal obligation exists which some advisers in the sector were advocating.

- Fixed assets – removal of the undue cost or effort exemption for depreciating assets which have two or more major components with substantially different useful economic lives.

2. Significant amendments

These amendments take effect for accounting periods beginning on or after 1 January 2019. Early adoption is allowed but all changes arising from the Triennial Review 2017 Amendments need to be adopted in their entirety, which encompass both the significant and other amendments as applicable. However, early adoption of the amendments relating to the tax effects of gift aid payment is permitted to be adopted in isolation which are not covered in Update Bulletin 2 and allow for trading subsidiaries who make gift aid payments not to have to account for tax and deferred tax on retained profits in the year.

The significant amendments are so titled as they are more likely to impact charities. The changes are as follows:

- Investment properties - the undue cost or effort exemption has been removed for mixed use properties where part is an investment component (this must now be valued at fair value). However, in group situations where one group entity rents property to another member of the group, the property is allowed to either be measured as a fixed asset at cost less accumulated depreciation and accumulated impairment losses, or as an investment property at its fair value. The transitional arrangements in the Triennial Review 2017 Amendments allow for the fair value to be treated as deemed cost at the date of transition (i.e. the first day of the comparative period).
- Stock – there is no need to disclose the amount of stock recognised as an expense.
- Net debt reconciliation – there is a requirement to produce a reconciliation of net debt as a note to the statement of cash flows. Net debt comprises of borrowings, any associated derivatives and obligations under finance leases less any cash or cash equivalents. Update Bulletin 2 includes an example table.
- Charity mergers – this section is updated to include the transfer of activities of the charity to a wholly owned trading subsidiary as an example of a charity merger.
- Glossary of terms – have been expanded to include a service potential definition.

3. Other amendments

Again, these amendments take effect for accounting periods beginning on or after 1 January 2019. These amendments are less likely to be far reaching and include:

- Consolidation – a subsidiary can be excluded from consolidation where it is not material for a true and fair view (but multiple subsidiaries can only be excluded when they are not material on a combined basis).
- Goodwill and intangible assets – update on the recognition of intangibles separate from goodwill, where future economic benefits will flow and they can be measured reliably and are separable.
- Financial institution – definition has been amended and is likely to have more organisations fall into the definition, like incorporated friendly societies which must then follow financial institution part of section 34 of FRS 102.
- Basic financial instruments definition and initial measurement paragraphs have both been updated.
- The requirement to disclose the carrying value of financial assets and liabilities at amortised cost/cost less impairment has been removed. However, charities are encouraged to make additional disclosures where they hold financial instruments and the risks arising from these are particularly significant.
- Heritage assets – the initial valuation has been expanded to cover binding sale agreements and willing parties at arm's length transactions.
- Social investments – the initial valuation has also been expanded to cover willing parties at arm's length transactions.

If you would like any more information on any aspect of these changes and how they affect your charity then please do not hesitate to contact us.

Fundraising regulator news

This article was written by **Suzanne Goldsmith**, Charities Manager.

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The story so far...

There has been an increased focus on the sector's approach to fundraising since the creation of the Fundraising Regulator in 2016.

The independent voluntary regulator of charitable fundraising in England, Wales and Northern Ireland, has worked alongside other organisations in the sector including the Charity Commission (UK and NI), the Fundraising Standards Panel (Scotland), Institute of Fundraising, Gambling Commission and the ICO to increase public trust and confidence and ensure consistent fundraising standards across the UK.

So far there appears to be some revitalisation of attitudes towards fundraising in the sector, no doubt attributed in part to the consents needed to contact donors and the introduction of the Fundraising Preference Service. This service has been developed by the Fundraising Regulator to give the public more control over the communications they receive from charities and allows them to control the nature and frequency of direct marketing approaches. The website service which went live in 2017 enables the public to stop email, telephone, post and text messages from a selected charity either for themselves or on behalf of somebody else.

Since 2016 and in return for a fee, organisations can register with the Fundraising Regulator. There is also a voluntary levy payment requested from charities spending £100,000 or more each year on fundraising. In exchange for these fees the public now see the familiar logo of the Fundraising Regulator being used on communications and publications across the sector and as a Kitemark to provide some reassurance to the public that fundraising best practice is followed in the sector. In addition, the Regulator also receives income from registration fees from commercial fundraising businesses, community interest companies and charities spending less than £100,000 a year on fundraising and therefore after its second year in operation the Regulator has announced during 2018 that over 3,200 charities are registered including 1,650 levy payers, nearly 1,500 smaller charities and nearly 90 fundraising agencies.

Code of Fundraising Practice

Since the Regulator took control of the Code of Fundraising Practice in 2016 it has updated several sections of the guidance to ensure that it reflects changes in the charitable landscape. During 2017-2018 the most notable updates have included those in relation to GDPR compliance and also the responsibilities of online fundraising platforms. Other changes include complaints handling, TPS compliance, updates to the rules on society lotteries via premium rate phones service, face-to-face rulebooks and code compliance, static collections and private site fundraising permissions.

The Code of Fundraising Practice outlines the standards expected of charitable fundraisers across the UK. It is a key part of maintaining public trust and confidence in the sector, providing reassurance for the public that charitable organisations hold themselves accountable and that they will handle complaints appropriately.

However, and as is often the case with technical updates, the Fundraising Code of Practice has become a lengthy document with many references to other legal rules, documents and legislation and is sometimes contradictory in places which has left users feeling confused between what is best practice recommendations and legal requirements.

As I write this article, a ten week consultation period comes to a close to improve the accessibility of the Code with future changes proposed in relation to the style, presentation and language. Suggested changes include the following:

- A new table of contents and a simpler ordering of the Code's content
- A 'Plain English' review of language used in the Code
- A new Code introduction
- A glossary of key terms used within the Code
- A table of those rules proposed for deletion or amendment.

Following the relaunch of the Fundraising Regulator's website in July 2018, there are further plans to improve links to the Code of Fundraising Practice which will include a search function to make it easier to find key words and phrases from the website.

Looking to the future…

Now under new leadership from newly appointed CEO Gerald Oppenheim, the Strategic Plan for 2018-2021 has been published. We can expect to see the Fundraising Regulator continue to work with other organisations in the sector and whilst it has no statutory powers there are two key areas where compliance with legislation will be monitored – these being adherence to suppressions requested through the FPS, and the requirements of the Charities Act 2016 in relation to charities who must report annually on their approach to fundraising, complaints and the protection of vulnerable people and others from undue pressure arising in the course of fundraising.

The Regulator will also use the outcomes from investigations, thematic reports on key issues and the annual complaints report to disseminate learning in the sector and provide guidance for charities on the fundraising aspects of new data protection legislation, complaints handling and other new and emerging issues.

Finally, you will no doubt be wondering what happens with the levy. After three years at the same rate and based upon information from the accounts of charities published in 2014-15, the levy is due to be reviewed in 2019-20. Key considerations at the time of the review will include possible other sources of funding to achieve the required levels of future income needed by the Regulator in order to continue its mission. The Regulator has also noted that should the Charity Commission for England and Wales introduce a statutory levy in future, the Regulator would need to examine the option of linking the levy with that of the Charity Commission.

No firm decision has yet been made by the Charity Commission…

Structural Reform and the risk of Fraud

This article was written by **Billy Bradley**, Relationship Director, Charities Team, Barclays

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Ring-fencing of day-to-day banking services is one of the reforms brought in by the UK government, aiming to strengthen the UK financial system following the financial crisis that began in 2008.

Ring-fencing legislation requires each of the larger UK high street banks, including Barclays, to separate certain retail and smaller corporate banking activity and products, like savings accounts, current accounts and payments, from more complex, wholesale and investment banking activity and from certain activities outside of the UK. The separation has to be completed by 1 January 2019. Barclays satisfied the requirement in April 2018 by setting up a new ring-fenced bank, Barclays Bank UK PLC, separate from Barclays Bank PLC, with all impacted clients migrated by this date.

To comply with ring-fencing legislation, a number of customer and client sort-codes will have changed in order to be held within either the ring-fenced or non-ring fenced banks. Accounts and sort codes have only changed to another Barclays sort code (so all will still start with 20-XX-XX). Requests to change to any other sort code prefix are not related to structural reform/ring-fencing and should be treated with caution.

The industry wide sort code changes (and account number changes depending on which bank you are with) will not happen overnight and a number of measures will be in place to ensure that payments still reach their intended destination account. Payments will be redirected for up to three years to ensure payments made to old account details are still applied to the correct account.

Customers should be aware of the possibility of fraud given the high volume of sort code and account number changes that will be taking place across the UK. Things to bear in mind include:

- How will you validate instructions to amend bank details for payments?
- Any payment requests with a change in bank details received by email, letter or phone must be verified by speaking with the supplier using contact details held on file. Make all staff aware and ensure there is a process in place to do this.
- Ensure you validate the exact sort code and account details in full.
- Electronic payments in the UK are made based on sort code and account number only. Any account name given is not routinely checked. This is the same for all UK banks and is the responsibility of the remitter to ensure the account details being used are correct by conducting independent verification.

- Barclays will not send emails which contain links or attachments unless you have been advised in advance.

- Barclays will not make requests for payments or security details via email or any other communication.

Barclays is committed to supporting its customers and clients to combat fraud and cybersecurity breaches. For more information, please access:

- Barclays Fraud Smart Centre - https://www.barclayscorporate.com/insight-and-research/fraud-smart-centre.html

In brief

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Governance review of the SORP Committee

Although there will be no new SORP until 2021/2022, the four charity regulators (Charity Commission in E&W, OCSR, Charity Commission in NI and Republic of Ireland) in August 2018 commissioned a governance review of the SORP making process; and the composition and constitution of the SORP committee itself.

Professor Gareth Morgan has been appointed the independent chair of this Oversight Panel. This review will be undertaken during 2018 and any recommendations will be considered by the SORP-making body in 2019 in time for the new SORP. The purpose of the governance review is:

- to gain assurance that the SORP-making process commands confidence and addresses the transparency and public confidence challenges facing charities; and
- to assure the Financial Reporting Council (FRC) that any revised arrangements adhere to the FRC Policy on developing SORPs.

The Oversight Panel have since met in September 2018 and determined that a public consultation is the best way to seek responses to the process. The public consultation has now started and will conclude in the new year.

The consultation into the Charities SORP actually launched on Monday 26 November 2018. There are 16 questions aimed at determining who should be on the SORP committee, how it should be structured and if the SORP is fit for purpose. The consultation closes on Friday 4 February 2019. We would encourage you to take part in the consultation to make sure that your opinion is heard: www.charitysorp.org/media/646531/invitation_to_comment.pdf.

Charity Commission launches amended Annual Return requirements

The new Annual Return is now in operation and has 20 new or amended requirements, some of which only become mandatory in 2019. Charities need to think about their current accounting records to ensure they capture the information required to be able to report in the future. So what's required in the 2018 annual return?

- Salaries and benefits: A breakdown of salaries across income bands and the total amount of employee benefits for the highest paid member of staff. The information regarding the highest paid member of staff will not be published on the public register.

- Income from outside the UK: Whether the charity received income from outside the UK, including listing the total amounts received from each country and further analysing these amounts into sub categories.
- Overseas expenditure: These questions are optional for 2018, but mandatory for the 2019 return onwards. Questions include how the charity sends money overseas and the value, whether monies were remitted abroad, outside of the regulated banking system. What controls are in place to monitor overseas expenditure and that the trustees are satisfied that the risk management policy and procedures adequately address the risks arising from these activities and/or where it operates.

Joint Charity Commission and HMRC registration portal scrapped

HMRC have announced that plans announced in 2013 to develop a joint registration portal have been scrapped and will no longer be taken forward.

Charity Commission have published their new Statement of Strategic Intent (2018-2023)

The Charity Commission have stated that their new purpose will inform everything that they do: 'Our purpose is to ensure charity can thrive and inspire trust so that people can improve lives and strengthen society.' And in order to achieve this purpose they have set out five strategic objectives:

1. Holding charities to account
2. Dealing with wrongdoing and harm
3. Informing public choice
4. Giving charities the understanding and tools they need to succeed
5. Keeping charity relevant for today's world

There is a significant shift in the focus and attention and an intention to look at more than finances, but also behaviours and influence policy. 'We will use our authority and influence as the regulator to draw attention to behaviour that could jeopardise public confidence in the sector as a whole.' www.gov.uk/government/publications/charity-commission-strategy-2018-2023/charity-commission-statement-of-strategic-intent-2018-2023

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For advice about charity regulations speak to our Charities team to see how we can help you. For further information about Price Bailey visit us at **pricebailey.co.uk.**