

CHARITY & NOT FOR PROFIT E-NEWS 23 MAY 2017

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NEW CHIEF EXECUTIVE AT THE CHARITY COMMISSION

The [Charity Commission](#) has announced that Helen Stephenson CBE will succeed Paula Sussex as their next Chief Executive on 18th July 2017. Helen has been Director of Early Years and Childcare at the Department for Education since 2014 and was previously Director and Deputy Director of the Office for Civil Society. She has also filled senior roles at the Big Lottery Fund and the Shaftesbury Society, been chair and trustee of the National Childbirth Trust, and was until recently part of the Advisory Council of the National Council for Voluntary Organisations.

RETAIL GIFT AID - END OF YEAR LETTERS TO BE SENT BY 31 MAY 2017

For charities or their trading subsidiaries using the 'Method A' process for applying retail Gift Aid, or for trading subsidiaries using 'Method B', the [Charity Tax Group](#) gives a useful reminder that end-of-year letters/emails need to be sent out to donors by 31 May 2017. This is not relevant for charities using the standard method for retail Gift Aid.

CHANGES TO PSC NOTIFICATIONS

As from 26 June 2017, [details regarding people with significant control \("PSC"\)](#) will not be updated by means of the confirmation statement but by a specific notification to Companies House whenever there is a change. Entities required to make such PSC notifications will have fourteen days to update their own register and another fourteen days to update the information held at Companies House. This reflects the Government's ongoing drive for transparency in UK company ownership. Please contact your usual haysmacintyre adviser, or [Linn-Marita Sen](#), if you require assistance with your company secretarial matters.



GDPR DATA PROTECTION GUIDANCE FOR CHARITIES

The [Institute of Fundraising](#) has issued a guide for fundraising organisations on the new General Data Protection Regulation (GDPR), which apply in the UK from 25 May 2018. The guide is intended as a starting point for fundraisers to make them aware of some of the key areas that they need to consider in preparing for GDPR.

INFORMATION SHEET ISSUED TO HELP CLARIFY IMPLEMENTATION ISSUES WITH SORP

The joint SORP-making body has issued [Information Sheet 1: Implementation Issues](#) which clarifies the application of the SORP and particular recommendations within it. The guidance covers the exemption from producing a cash flow statement for subsidiary charities, new fundraising disclosures needed from 1 November 2017, comparative figures for fund disclosures, inclusion of governance costs within costs of raising funds, recognition of income, and disclosure of trustee and staff remuneration and related party transactions.

RANSOMWARE THREAT – KEEP YOUR CHARITY SAFE

Following recent ransomware attacks across the world, the [Charity Commission](#) have issued some key protection messages for charities, as well as a reminder of how to report a cyber attack. In a statement last March, [the Commission](#) made clear that charities should not pay a ransom if targeted.



HMRC LOSES CASE OVER SUPPLIES “CLOSELY RELATED” TO EDUCATION

Unusually, the [Court of Justice of the European Union \(“CJEU”\)](#) has ignored the Opinion of the Advocate General in the Brockenhurst College case. It has ruled that supplies of restaurant and entertainment services made by education providers to members of the public, as part of the students’ education, can be treated as being “closely related” to the provision of education and therefore exempt from VAT. This is a significant blow to HMRC and provides the possibility of making a backdated claim on HMRC. Please contact your usual haysmacintyre adviser or [Kam Chauhan](#) if you are affected by this decision.

ABOUT HAYSMACINTYRE

We are a leading mid-tier firm of Chartered Accountants and tax advisers in central London, providing advice to entrepreneurs, fastgrowing and owner-managed businesses, charities and not for profit organisations across the UK and internationally.

As a mid-tier firm we're large enough to provide a wide range of services, yet small enough to offer a personal, responsive approach.

As a founding member of MSI Global Alliance, one of the largest and most respected associations of independent legal and accounting firms, we are ideally placed to advise you on international matters.



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