

# CHARITY & NOT FOR PROFIT E-NEWS

3 July 2017

**haysmacintyre**  
chartered accountants & tax advisers



## FUNDRAISING PREFERENCE SERVICE LAUNCHES 7 JULY 2017

The [Fundraising Preference Service](#), which allows individuals to stop direct marketing communications from specific charities, will launch to the public on 6 July. If an individual opts out of contacts from a charity, an automatic suppression notice will be sent to the charity which will need to be actioned within 28 days. The Fundraising Regulator will use the contact details and preferences supplied by levy paying charities. For charities outside the levy they will use the email address registered with the Charity Commission, so do make sure that this is up to date. More details and [FAQs](#) can be found on the Fundraising Regulator's website.

## HMRC CHARITY TAX REVIEWS

We have seen some recent instances of HMRC undertaking strategic tax risk reviews of charities which may include Employer Compliance (PAYE, expenses, salary sacrifice and benefits in kind), Gift Aid, VAT and Corporation Tax. The risk-based assessments focus on a detailed review of a charity's internal controls procedures and policies, not just the information used to complete and submit various tax returns to HMRC. If you have any questions, please contact your usual haysmacintyre contact or one of our tax team:

Nick Bustin (Employment Tax) - [nbustinhaysmacintyre.com](mailto:nbustinhaysmacintyre.com)

Louise Veragoo (Corporate Tax and Gift Aid) - [lveragoo@haysmacintyre.com](mailto:lveragoo@haysmacintyre.com)

Kamlesh Chauhan (VAT) - [kchauhan@haysmacintyre.com](mailto:kchauhan@haysmacintyre.com)

## BUSINESS RATES AVOIDANCE

The Charity Commission has begun a [pilot programme](#) of information sharing with Local Authorities aimed at tackling business rates avoidance. Three Local Authorities have signed agreements with the Commission to enable them to investigate people or organisations suspected of business rates avoidance. This includes the renting of a commercial property to a charity purely to benefit from the 80 per cent business rates relief.



## ENHANCED DATA PROTECTION REQUIREMENTS: ONE YEAR TO GO

In just under a year, the [General Data Protection Regulation](#) comes into effect which will increase the legal liability for processors of personal data who then suffer a breach. The Information Commissioner's Office ("ICO") has added a "[Getting ready for the GDPR](#)" checklist to its self-assessment toolkit to assist entities prepare for these changes. The GDPR will, inter alia, introduce a requirement to notify individuals and the ICO within 72 hours if a data breach is suffered. Failure to report a breach could result in significant fines.

## P11D FILING DEADLINE

The deadline for submitting forms P11D and P11D(b), for reporting expenses and benefits to HMRC, is 6 July 2017. Penalties of £100 per fifty employees for each month, or part month, are payable if the returns are late. Failure to submit accurate P11Ds can also expose your employees to paying the wrong amount of tax, possibly leading to an unexpected tax bill in later months. If you require assistance with your P11Ds please contact your usual haysmacintyre adviser or [Jo Hennessy](#).

## UPCOMING EVENTS

[Charity Update Autumn 2017](#) – 12th October 2017

Join us for haysmacintyre's biannual update for charities and not for profit organisations, covering financial, compliance, governance and other topical issues.

[NGB Finance Special Interest Group](#) – 6th July

[Groundbreakers](#) – 25th September

[Network of Women Chairs](#) – 27th September

## 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.



Committed to Sustainability

© Copyright 2017 haysmacintyre. All rights reserved.

haysmacintyre is registered to carry on audit work and regulated for a range of investment business by the Institute of Chartered Accountants in England and Wales.

A list of partners' names is available for inspection at 26 Red Lion Square, London WC1R 4AG.

Disclaimer: This datasheet has been produced by the partners of haysmacintyre and is for private circulation only. Whilst every care has been taken in preparation of this document, it may contain errors for which we cannot be held responsible. In the case of a specific problem, it is recommended that professional advice be sought. The material contained in this datasheet may not be reproduced in whole or in part by any means, without prior permission from haysmacintyre.

**t** 020 7969 5500  
**e** [marketing@haysmacintyre.com](mailto:marketing@haysmacintyre.com)  
**w** [www.haysmacintyre.com](http://www.haysmacintyre.com)  
**in** [haysmacintyre](https://www.linkedin.com/company/haysmacintyre)  
**tw** [@haysmacintyre](https://twitter.com/haysmacintyre)

haysmacintyre,  
26 Red Lion Square,  
London WC1R 4AG

