

## Burton Sweet Charities Newsletter

### January 2018 . Issue 35

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#### Happy New Year – the Burton Sweet Charities team wish you a great 2018!

Welcome to this New Year edition of the Burton Sweet Charities newsletter. Do contact us for more information and help with these or any other legal, regulatory, governance, constitutional, accounting and public reporting issues of concern or interest to you.

Your colleagues and contacts are welcome to join our free e-mailing list for future charity newsletters and details of events. Phone: **0117 914 2057** | Email: [karen.chelton@burton-sweet.co.uk](mailto:karen.chelton@burton-sweet.co.uk)

#### Please keep in touch

We'd be delighted to speak to you about any areas of concern or interest to your charity in investment matters, training and development for your board and staff, charity law and regulation matters, governance and constitutional issues, as well as your charity's audit/independent examination and accounting and financial management support needs.

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## Charity seminars and events – Spring 2018

We have some exciting plans for some Spring 2018 charity seminars and events in the Bristol area. Topics will include practical aspects of charity financial management, charity banking and charity investments. Dates will be confirmed shortly, do keep an eye on **@BSCharitiesTeam** and <http://charities.burton-sweet.co.uk/> and future Charities Newsletters.

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## Online fundraising

HMRC is concerned about the high levels of ineligible Gift Aid claims being made for online charity donations (estimated £1million). It has already provided information it recommends charities include in the fundraising packs they issue to those who want to fundraise – do check and update any material your charity is currently offering to individuals and groups who are raising funds for you.

(More formal guidance is expected to be added to the relevant section of HMRC's online Gift Aid guidance for charities in due course.)

Remember that a number of other legal requirements and good practice standards apply to online and other forms of digital fundraising and to donations made via digital 'platforms'. Chapter 9 of the Code of Fundraising Practice addresses relevant areas:

<https://www.fundraisingregulator.org.uk/9-0-digital-media/>

## Gift Aid 2017 round up from CTG

A range of helpful Gift Aid related reminders and information can be found in the Charity Tax Group's 2017 Gift Aid round-up

<https://www.charitytaxgroup.org.uk/commentary/2017-gift-aid-round/>

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## ICO FAQs for charities - GDPR

The Information Commissioner's Office has issued FAQs for charities relating to GDPR (General Data Protection Regulation) which comes into force on 25 May. Whilst many of the answers point back to the general GDPR guidance previously issued by the ICO, there are some charity-focused comments.

Note that no full charity-specific GDPR guidance has been issued by the ICO. Instead, the ICO is 'engaging with representatives from the charity sector to assist them in producing their own sector-specific advice and guidance'.

<https://ico.org.uk/for-organisations/charity/charities-faqs/>

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## Charity Annual Return changes for 2018

The Charity Commission has confirmed the changes to the charity annual return for 2018 (AR18), including:

- Information will be required about overseas source income from overseas governments, quasi-governmental bodies, charities and NGOs. (It is expected that in future years there will be additional obligations to report income from other overseas sources.)
- Information will be required about the total remuneration received by their staff members,

including salary, bonuses, pension contributions, private health care and other benefits in kind.

The Commission has stated that it will make public how many individuals receive total packages worth upwards of £60,000 in bands (in bands of £10,000 up to £150,000, then in bands of £50,000).

The regulator will also require charities to provide information about their highest paid employee, but that information will be held for regulatory purposes, rather than made public.

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## Reminder – small charitable company conversions to CIOs

Small charitable companies (income under £12,500 pa) can now 'convert' to CIOs (charitable incorporated organisations). Please do contact us for a conversation if this is of potential interest. The change has significant consequences and there are some important issues to consider before deciding if it is right for your organisation.

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Web: [www.burton-sweet.co.uk/charity-home](http://www.burton-sweet.co.uk/charity-home)

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