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The magazine for CFG members

September 2019

Gift Aid Awareness Day 2019

Let's
#tickthebox
this year



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BUILDING STRATEGY THROUGH
BENCHMARKING



CHARITY BANK TAKES TO THE ROAD WITH FREE REGIONAL EVENTS FOR CHARITY PROFESSIONALS

Charity Bank is inviting trustees, directors, CEOs and managers of charities, social enterprises and community organisations to attend a series of free regional events in September and October.

Taking place in Edinburgh, London, Tunbridge Wells, Leeds, Reading, Derby and Manchester, these events will provide the latest insight on the state of the social sector at a time of change and challenge. NCVO will present an update on the state of the sector and then sector specialists will engage with the audience in unpicking some of the challenges and opportunities that exist. Attendees will leave with practical insight and guidance to help their organisations survive and thrive in a changing world.

The Road to Growth events will last half a day and are being delivered in partnership with a wide range of national and local social sector partners. National partners include: The National Lottery Community Fund, the National Council for Voluntary Organisations (NCVO), the National Association for Voluntary and Community Action (NAVCA) and Access – The Foundation for Social Investment.

Panelists will share research and insights on the state of the sector, how political and Brexit uncertainty are impacting the sector, examples of how charities and social enterprises are responding, as well as the latest on funding and grants, regulation, technology and governance.

Each event will be hosted from 09:00 – 12:00 at the following venues:

Tunbridge Wells – 26th September
Thomson Snell & Passmore (TN1 1NX)

Leeds – 3rd October
St George's Centre (LS10 4UZ)

Reading – 8th October
Edith Morley Building in the University of Reading (RG6 6BT)

Derby – 16th October
YMCA Derbyshire (DE24 8UT)

Manchester – 17th October
GMCVO (M12 6FZ)

To find out more and register, visit charitybank.org/growth.



ROAD TO GROWTH

FREE Regional Events for Charities and Social Enterprises

EDITOR'S NOTE

Don't be tempted to batten down the hatches, there's still time to prepare for Brexit.

It was Harold Wilson who said 'a week is a long time in politics'. After witnessing the extraordinary events of 9 September, capped off by the prorogation of parliament, this famous declaration now seems wildly out of date.

Since parliament returned from the summer recess to a surprise spending review, things have been moving very quickly, and if you've not kept up with developments, you're not alone. And while it's tempting to bury your head in the sand, it's more important than ever that together as a sector we plan, prepare, lobby, build alliances, and do whatever we can to weather the storm.

In an extended comment piece on page 10, Caron Bradshaw looks at the significance and risk of prorogation and what it tells us about Boris Johnson's game plan. If the article's already out of date, we wouldn't be surprised, and urge you to visit the CFG blog where we can be more fleet of foot in our analysis of political events.

Our latest survey on preparations for a no-deal Brexit found that 75% of charities have made little or no preparations, slightly lower than our previous poll, but still the large majority. Also, 53% of respondents are dissatisfied with support from the Government, which is why we've put together a list of practical pointers for no-deal preparation (page 11).

One thing that is certain though is our second Gift Aid Awareness Day on 3 October. We've made it really easy for you and your charity to get involved, with a communications toolkit available on our website, www.cfg.org.uk/tickthebox, and throughout the week, we'll be publishing articles, tips, resources and broadcasting webinars with practical support on Gift Aid and how to claim it. To start things off, Judith Pederzoli from PEM on page 8 looks at how you can maximise your claims on fundraising activities, and on page 9, Martin Bailey from Goodman Jones answers common questions about the Gift Aid Small Donations Scheme (GASDS).

Over 160 organisations have now registered for Finance Count, our free benchmarking tool for members. It's not too late to register, but be quick. David Hawes from Devon Air Ambulance has participated in the last three cycles. Read how it has helped him and his team develop more effective strategies on page 12.

If you want to get to know someone, walk a mile in their shoes they say, well at Teach First, they went a bit further, with two senior finance professionals swapping roles for 12 months. Catherine Fisher, Head of Finance Business Partnering and Rajt Gholap, Head of Financial Accounting (or is that the other way round??) report on their experiences on pages 14/15.

That's all from us – don't forget Gift Aid Awareness Day on 3 October!

Kate Bines, Head of Marketing & Communications, Charity Finance Group



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Early bird for the CFG Risk Conference 2019 plus places still available for our Tax, VAT and Gift Aid Conferences in Newcastle and Birmingham.

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If you have any queries about *Finance Focus* or are interested in writing for us, please contact kate.bines@cfg.org.uk

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Organisation of the month

YOUNGMINDS

As it's World Mental Health Day on 10 October we are delighted to welcome YoungMinds as our member of the month. YoungMinds fights for children and young people's mental health. We talk to John Decruz-Young, Financial Controller at YoungMinds about their campaigns and the changes they'd like from the government.

What is your organisation's biggest achievement?

Over the last year, our campaigns have helped to ensure that the new NHS Long Term Plan has a greater focus than ever before on young people's mental health. This will mean that hundreds of thousands more young people will be able to get the support they need.

Our Parents Helpline reaches more than 13,000 parents every year, giving them advice and support if they are concerned about a young person's mental health. This can be a lifeline for parents who don't know where else to turn.

We have also reached millions of young people directly through our social media campaigns, promoting good mental health and providing advice on topics like anger, self-harm and how to cope with bereavement.

What is the largest source of support your organisation has gained from CFG membership?

The members' meetings hosted by CFG

are always really useful, and a good opportunity to learn from and network with finance professionals from the charity sector.

We're also looking forward to taking part in this year's Finance Count to see how we compare, and ensure that YoungMinds is on track to have the strongest possible finance function.

What have been the biggest changes to the charity sector since you started working in it?

I started working in the sector 16 years ago and have seen a lot of change during that period, with two SORPS (2005 and 2015), the introduction of the Fundraising Regulator, and impact of GDPR. However, I would say that the increase in professionalism and desire to show measurable impact has been the biggest change.

If the government could change one thing that would make your charity's life easier, what would it be?

Theresa May's government made mental health a priority, and made genuine strides towards improving services. However, there's

still not sufficient focus on early intervention or on supporting families and professionals who work with young people. For example, our Parents Helpline is only able to support a small proportion of the parents who need advice.

That's why we have launched our Act Early campaign, which calls for a cross-government strategy on young people's mental health. By addressing the factors that can affect young people's mental health and by ensuring young people and families can get help early, the government would make our charity's life easier and have a huge impact on society as a whole.

What positive changes has your organisation seen in your sector? / What is the biggest issue facing your sector right now?

Thanks to some brilliant campaigns by charities in our sector, awareness about mental health has increased immensely over the last few years.

However, we know from young people we work with that it's still far too hard to get the right support. One of the biggest challenges our sector faces is ensuring that the current focus on mental health leads to real improvements for young people who need help.

What is the one piece of technology your organisation couldn't do without?

We rely a lot on social media for our campaigning, especially to reach young people. Our recent Listen To Anger campaign on Instagram reached more than 3 million young people aged between 14-25 and had a hugely positive response – we wouldn't have been able to have that kind of impact without social media.

Find out more about YoungMinds at www.youngminds.org.uk

Call for papers for CFG's Annual Conference 2020



Each year our Annual Conference offers a range of speakers from both the corporate and charity sectors. CFG relies on our members to share their knowledge and experience so that our community can grow even stronger.

The sessions are focused around our theme, and for 2020 the theme is:

Creating a better future.

In our 2020 programme, we want to deliver an event which sparks a creative journey.

At a time where nothing has been certain, organisations in the sector have been on a journey of ups, downs, ambiguity and change. Our aim for the 2020 conference is to instil a new confidence and a fresh perspective in a transforming the landscape. The event will galvanise our audience into

creativity, not just in the big challenges we face as a community with shared values, but in our common experiences, projects and stories, empowering you to play an active and informed role in the sector's future. Let's have a 20/20 vision for 2020!

We want to hear from you.

Charity members can submit their proposals at www.surveymonkey.co.uk/r/AC20charity

Corporate members can submit their proposals at www.surveymonkey.co.uk/r/AC20corporate

Watch our next investment webinar – is cash still king?



Thursday 19 September

The aim of the webinar is to examine the long-term implications on a charity's cash reserves when left un-invested in the current economic environment and asks – is cash really still a 'safe' option for charities to adopt?

Philip Baker, Head of Charity Business Development and Ketan Patel, Charity Fund Manager at EdenTree Investment Management will consider:

- Why sitting on cash might not be as safe an option as first thought
- How inflation and interest rates are impacting the reach of your reserves
- Why this matters for charities and what they can do about it

Book now at http://bit.ly/CFG_webinar_19Sept

Voice your views



Email policy@cfg.org.uk to contribute to any of our policy work

Can you help with Gift Aid Awareness Day?

Having successfully launched Gift Aid Awareness Day in 2018 to help increase the public's understanding of what Gift Aid is, and perhaps more importantly, how we might get them to tick the box to help charities claim the right amount of Gift Aid. CFG will be holding this day again on 3 October and we're keen for our members to help. To find out more or to find out how you can help, please email policy@cfg.org.uk for more information.

Gift Aid Awareness Day webinar

To mark CFG's annual Gift Aid Awareness Day on the 3 October we will be hosting a webinar with HMRC and accountancy firm BDO to provide an overview of all the latest updates on Gift Aid. In addition, we are keen to tailor the webinar to our member's needs, so we would be delighted if you would send your burning questions on all things Gift Aid for our expert panel speakers to answer. Send through your questions to policy@cfg.org.uk.

The webinar will take place on 3 October from 13:00-14:00. Please visit the events page of our website to sign up https://cfg.org.uk/events_and_training we look forward to seeing you then.



Sign-up to Finance Count 2019/20 FREE to members

This year, if you're a member of Charity Finance Group, participating in Finance Count will cost you nothing, register now, so help us shape charity finance policy. By taking part you will be directly helping us to build a picture of charity finance, identify trends and issues intended to help strengthen the sector's voice. Register online: www.cfg.org.uk/financecount19

Send us your nominations for CFG Awards

Our awards are open for nominations in the following categories:

- Inspirational trustee
- Embracing digital in reporting.
- Innovation in the finance team

See page 13 for more details.

CFG member helplines



Did you know about CFG's helplines?

If you're facing challenges in HR, have technical tax questions or want initial legal advice, our expert corporate members are on hand to support you.

The helplines are completely free and open to CFG members only. The areas and providers are listed below.

- Accounting and tax – Crowe UK
- Managing financial difficulties – MHA MacIntyre Hudson
- Legal – general advice – Russell Cooke
- Legal – HR and employment advice – Hempsons Solicitors
- Pensions – general advice – Spence & Partners
- Property – Charity Property Help and Ethical Property Foundation
- Treasury – CFG

To find out more about the helplines and the contact details, login to the CFG website – www.cfg.org.uk/charity_membership

Welcome to our new members



Kidney Research UK
The Royal Collection Trust
Barnet Carers Centre

Teenage Cancer Trust
Maudsley Charity
Brightside Trust

Email policy@cfg.org.uk to have your say in our policy work

News in brief...

DCMS survey indicates that fewer people are volunteering

A recent DCMS survey found that only 36% of people volunteered at least once in the year to March 2019, the lowest level recorded since the survey began in 2012. Half of respondents cited work commitments as the biggest barrier to volunteering, with a further 35% saying they had other things to do in their spare time. The number of people giving remained the same as reported through this survey last year, with three-quarters of respondents saying they had given money to charitable causes in the last four weeks, but down from a high of 82% of respondents reporting donating in 2013/4. However, the mean amount given in the four weeks prior to completing the survey was £24, which is the highest amount recorded since the survey began.

New Charity Tax Minister and Charities Minister announced

The new minister responsible for charity tax, the Exchequer Secretary for the Treasury, has been announced as Simon Clarke MP. He replaces Rt Hon Robert Jenrick MP who has been promoted to become Secretary of State for Housing, Communities and Local Government. CFG will look to working with both these new ministers in the future as we did with their predecessors.

OSCR budget increase might not be sufficient to facilitate change

Despite being allocated a budget of £3.3m for the coming year which represents an increase on the £3.04m budget which it had operated within since 2013-14, the OSCR is still reporting that it might not be sufficient to facilitate change at the pace they had hoped. Staff costs account for its biggest expenditure at £2.12m, with the annual UK Civil Service People Survey reporting the lowest level of staff engagement at OSCR of 57%. The regulator has cited that staff development and engagement will be a priority during 2019-20.

Research and reports



Academic report calls for core costs to be covered by government

In the paper *Are Donors Afraid of Core Costs Economies of Scale and Contestability in Charity Markets?* published in the Economic Journal, a number of prominent academic economists argue that the government should try to create a more level playing field by subsidising core costs for charities, as donors will find it difficult to determine which charities are most efficient due to variable levels of fixed costs. An experiment in the paper indicated that donors decisions on who to donate money to was significantly affected by how much was spent by the charity on fixed costs, even if the charities that spent more were more efficient. To remedy this, the paper argues that government should selectively subsidise charities' core costs.

CFG supports Crowe in calling for the removal of the need for trading subsidiaries

A paper written by Pesh Framjee of accountancy firm Crowe says that charities should be able to undertake all trading without the need to set up a subsidiary company. This would not only ease the administrative burden of setting up a subsidiary company for charities, but would also reduce the workload of HMRC. For more information on the proposals please read the paper 'Charities and trading: time for rethink' at http://bit.ly/Crowe_trading



Guidance and support



Making Tax Digital – two free CFG webinars

To help members prepare for the changes required for Making Tax Digital, CFG has provided two free webinars on the topic. One with a representative from HMRC to run through how to comply with MTD which includes answers to questions from our members, and another with members of the finance team of Cancer Research UK, where they explain in detail what steps they took to meet the requirements. If you would like to be sent a recording these webinars please email webinar@cfg.org.uk and we will send on a recording.

Data protection and Brexit – is your organisation prepared?

The government has launched new guidance to help organisations which share personal data in the European Economic Area (EEA). If your organisation does share personal data with organisations in the European Economic Area (EEA), you will need to take steps to ensure you continue to comply with data protection laws if the UK leaves the EU without a deal. For UK charities that only share data within the UK, there will be no change. The ICO has produced a checklist of six steps you can take now to start preparing for data protection compliance if the UK leaves the EU without a deal: http://bit.ly/ICO_Brexit

What's the big issue?

How did charities fare from the latest Spending Review?



The first week of September saw Sajid Javid's first major announcement since becoming Chancellor under the premiership of Boris Johnson. In ordinary circumstances, a Spending Review which marked the end of austerity would be front-page news, but with a general election all but guaranteed, and sooner rather than later, a chaotic House of Commons with multiple defections and whips being removed, it didn't receive the attention it deserved. Brexit tumult still found a way to creep into proceedings with the opening few minutes of the statement more akin to a party political broadcast on Brexit than a spending review, with the speaker making several interventions to remind the Chancellor of parliamentary convention, but eventually normal proceedings did commence with a flurry of announcements, including sizeable increases in spending for many departments.

In total the government has committed to an additional £13.8bn spending next year, and surprisingly no government department received cuts in real terms. Alongside the announcements of extra spending, a review of the current fiscal framework was announced, which will be needed given that many commentators and economists have pointed out that the announced spending commitments, combined with a slowdown in the economy, means the structural deficit is likely to rise above 2% of GDP (the current fiscal framework). A number of prominent think tanks, including the Institute for Fiscal Studies and the Resolution Foundation, have claimed that they will have likely breached these rules, particularly if the economy grows more slowly than the March forecast by the OBR. It's important to note that we have not seen the usual full update on the public finances and economic forecasts from the Office for Budgetary Responsibility, which would usually accompany a spending review. This has made it difficult to determine if the Chancellor is on track to meet the fiscal rules for 2020/21, which requires the Chancellor to keep the budget deficit below 2% of GDP, and what the implications of these decisions will be on public finances.

Local government

There's moderately positive news for local government, with an increase in departmental expenditure of £1.1bn in cash terms, (which translates to an increase in £1bn in real terms) and an increase of local government core spending power of £2.9bn. While this will do something to mitigate the significant cuts which councils have endured in recent years, and is the biggest year-on-year real terms increase in spending for local government in over a decade, local authorities will still have less money than they did in 2010. CFG has been clear that local government needs to be put on a long-term sustainable footing to help protect the most vulnerable in society. We will continue to press for a fair settlement for local government at the upcoming longer term spending review.

Brexit preparations

The Chancellor confirmed that the £2bn made available to help departments prepare in 2019-20 will continue into 2020-21. In total HMT has made available £6.3bn to prepare for Brexit. CFG will continue to call for any funding that is made is available, to be available for voluntary sector organisations. CFG polling of our members had indicated that almost three quarters of charities are not sufficiently prepared for the consequences of no-deal, so require additional support from government, to help them feel assured if we are to exit the EU without a deal in place.

Charity Commission

The Charity Commission has received a modest increase to its budget of £2.4m, taking its overall funding to £27.3m in 2020/21. More funding for the regulator is to be welcomed and hopefully will mean calls for charging for the regulator are taken off the table for some time. There are further issues of governance and remit (which are outside the purview of the spending review) which still need to be resolve.

International aid

The international aid budget remains safe, as the government pledged that the UK would continue to meet its commitment to spend 0.7% of national income (GNI) on overseas aid.

Policy progress

CFG Brexit survey indicates charities are not prepared for a no-deal Brexit

A survey by Charity Finance Group has found that 75% of charities have made little or no preparation for a no-deal Brexit, and that 53% are dissatisfied with the support they have received from government. There has been little improvement since Charity Finance Group polled charities earlier in the year, where 83% said they had made little or no preparations. As a result, we have called on government to provide further support for the sector to prepare and have also demanded additional funds in the event of no-deal.

CFG asks Chancellor to prioritise local government and Brexit preparations at Spending Review

Prior to the Spending Review, CFG alongside other civil society organisations wrote to the Chancellor outlining our joint asks. Increased funding for local government was chief amongst them, and it is positive that additional money has been made available, but it does not put local government on the long-term footing which is required. There were no further announcements on the UKSPF or the Community Wealth Fund, but this is perhaps not surprising, as it is not in the remit of a spending review, but civil society will continue to push for this, with the upcoming budget being a pivotal movement. These joint asks will form the basis of our longer-term campaigning for the full three-year Spending Review which will take place in 2020.

It's time to get on an election footing

With a general election in the pipeline, CFG's Sector Specialist, David Ainsworth has written a blog on the three likely outcomes and explores what each scenario would mean for the voluntary sector. Read his full blog on the CFG website: www.cfg.org.uk/blog



Gift Aid Awareness Day 2019

CFG's campaign returns on Thursday 3 October this year. To help you with practical knowledge on this important tax relief, Judith Pederzoli and Martin Bailey share advice on optimising Gift Aid in the key areas of fundraising and GASDS.

Gift Aid – are you maximising claims on your fundraising activities?

Judith Pederzoli,
Director of Business
Tax and Property
Tax Specialist, PEM



There are many different kinds of fundraising activities employed by charities, and it's important to know what opportunities exist for you to claim Gift Aid within these. PEM's Director of Business Tax Judith Pederzoli outlines some key initiatives which will help you to optimise Gift Aid claims in your organisation's fundraising.

Charities hold a variety of events to raise funds. It is vital to know whether Gift Aid can be claimed on donations received from these, otherwise claims could be missed or made on ineligible donations.

Below are some of the more common fundraising activities and tips on how to maximise Gift Aid claims for these. The focus is on the donor benefit rules, but the other Gift Aid requirements, such as receiving valid declaration, will still need to be met.

Charity events

Many charities hold dinners or similar events to raise funds, by charging for attendance and also collecting donations at the event. If there is a set ticket price or minimum donation to attend then this is not a gift. However, if there is a ticket price plus a suggested donation, this enables Gift Aid to be claimed on the donation element. It must be clear that the right to attend is available even if no donation is made and no special treatment is given to those making the extra donation.

For example, a charity puts on a concert to raise £2,000, the cost being £5,000. By inviting 100 people, the receipt from each attendee needs to be £70 to achieve their goal. Rather than setting £70 as the ticket price, they charge £60 for attendance with a £10 suggested donation. The £10 would be eligible for Gift Aid but if donations are not received the charity still covers its costs and raises additional funds.

If no ticket price were charged, this could put the charity's own funds at risk, which could cause tax and governance issues.

Sponsored challenge events

Challenge events, such as parachute jumps and treks, are a fun way to raise funds and generate publicity. Usually, participants pay a registration fee and have a sponsorship target. The charity pays for the cost of the event.

Sponsorship payments from individuals not connected with the participant can qualify for Gift Aid. However, whether payments from family members (spouse/civil partner, children, grandchildren, parents, grandparents and siblings and the spouses/civil partners of these) qualify for Gift Aid depends on the donor benefit rules.

“Charities hold a variety of events to raise funds. It is vital to know whether Gift Aid can be claimed on donations received from these.”

A participant is receiving a benefit equal to the cost of the event, less any payment they personally make towards the cost. Where the value of the benefit exceeds the donor benefit thresholds, Gift Aid will not be available on sponsorships payments from the participant or their family members. If they pay the full cost of the event then the benefit is nil and Gift Aid can be claimed on all donations but not the payment to meet costs.

It is difficult for a charity to know the relationships between participants and those sponsoring them, so on the event documentation and sponsorship form the rules as described above should be outlined, together with a definition of who would be connected with participants.

By taking the above into account charities can maximising Gift Aid claims for these types of events.

Gift Aid Small Donations Scheme – Your Questions Answered

Martin Bailey,
Partner, Goodman
Jones LLP



We know our readers love a quick guide to Gift Aid – so We've asked Martin Bailey from Goodman Jones to oblige you with answers to all your FAQs on the Gift Aid Small Donations Scheme.

The Gift Aid Small Donations Scheme (or GASDS) was introduced back in April 2013 to allow eligible charities and Community Amateur Sports Clubs ("CASCs") to claim on small cash donations – for example cash collected buckets via street collections, or at religious services.

The rules on claiming under GASDS were relaxed in 2017 and this seems to have had a positive impact on the amount claimed (the latest HMRC statistics – bit.ly/GiftAidHMRC – show that payments made under GASDS were £40m for 2018/19, compared to £6m in the first year – but still short of the anticipated £50m per year when the scheme was announced).

With scope for more charities to claim, or maximise a claim, under GASDS, it is worth reviewing the rules.

Can any charity or CASC claim?
To qualify as an eligible charity or CASC, an organisation must:

- Be registered as a charity with HMRC
- Have claimed Gift Aid:
 - in the same tax year as you want to claim GASDS
 - without getting a penalty in the last two tax years

What is an eligible donation?

The scheme is available to cash donations (including contactless card payments) of £30 or less for donations on or after 6 April 2019 (£20 or less for donations on or before 5 April 2019).

The donation must have been made by an individual, banked in a UK bank account, and must be used for charitable purposes.

No benefit can be received by the donor in return, so membership fees do not qualify as GASDS donations – nor do amounts given through payroll giving.

How much can be claimed?
25% of the eligible donation up to a total of £2,000 – ie on gross donations of £8,000.

In addition, the GASDS claim cannot be more than 10 times the Gift Aid claim for that tax year – so if a charity receives £100 of Gift Aid donations then GASDS can be claimed on up to £1,000 worth of donations (claim of £250).

Is a donor declaration needed like Gift Aid?

No, the scheme was designed for small cash donations where obtaining a signed Gift Aid declaration is difficult or impractical (such as street collections). A charity or CASC does not actually have to know the identity of the donor, unlike with Gift Aid.

If Gift Aid is claimed on such a donation, then it does not qualify for GASDS.

Does the donor claim tax relief?

No, donations made via GASDS are not tax relief for the donor, so higher-rate tax payers cannot claim further relief.

What if the charity is connected to another charity?

If two charities are connected then all of the connected entities share the £2,000 limit between them. If connected through recent merger, it may be possible to take on the other charity's claims history.

If charities are connected and share a community building, then an additional claim may be possible under the community building rules.

“Sponsorship payments from individuals not connected with the participant can qualify for Gift Aid.”

Community Buildings

Charities that also have two or more 'community buildings' may be able to claim additional top up payments **per building**, subject to meeting certain conditions.

A 'community building' qualifies as such if the following conditions are met:

- A charity must carry out charitable activities in the building for a group of at least 10 beneficiaries at the same time

- The beneficiaries do not need to be the same people each time
- Activities must be group activities
- Beneficiaries must not be charged for access to the part of the community building where the charitable activity takes place
- The charitable activity must also be open to members of the general public (or a section of the public)
- Activities must be run in the building on at least six occasions each tax year

“The latest HMRC statistics show that payments made under GASDS were £40m for 2018/19, compared to £6m in the first year.”

Buildings used wholly or mainly for residential purposes, for the sale or supply of goods, or for commercial purposes (except at times when the charity is carrying out a charitable activity in the relevant part and the charity has exclusive use of that part) do not qualify.

The charity does not need to own the building.

To claim for two or more community buildings, these must be in the same local authority area.

How to claim

Claims are made via the usual Gift Aid claim form. Where amounts are claimed for different community buildings, the donations must be split by building.

Is there a time limit for claiming?

GASDS claims must be made within two years of the end of the tax year in which the donation was collected.

CFG's Gift Aid Awareness Day is on Thursday 3 October this year. With £560m of unclaimed Gift Aid in the sector, we want to help get that amount reduced so that charities can receive more from donations. Spread the word to get donors to #tickthebox. Find out how to get involved at www.cfg.org.uk/tickthebox

With parliament now prorogued, we must prepare for no-deal Brexit



Caron Bradshaw,
Chief Executive,
Charity Finance Group

As the country faces another wave of political turmoil, Caron Bradshaw reflects on the latest turn of events, plus our practical guide to what you need to think about to prepare for a no-deal Brexit.

I sat down to write this column on the prorogation of Parliament on 29 August. I revisit it in this fast-moving political environment (today, 9 September) as we go to press. Prorogation is happening and the House will rise until 14 October. In this extremely unpredictable political world, it is difficult to keep up and what I write today will be out of date, I am sure, by the time you read

it. However, the underlying themes remain useful and with that in mind I share my blog with some relevant updates. The prorogation of Parliament is a typical part of parliamentary process. What was unexpected and is extraordinary is its length (five weeks) and use in the current political climate. It curtails the ability of MPs to shape the agenda on Brexit, it stops all other debate

and risks dumping legislation passing through the House. As a group of charities (led by ACEVO) has said in a joint statement, 'the prime minister's decision... shrinks the democratic and civic space even further'. It is important to remember that democracy doesn't begin and end with parliament and we are an important part of the mix. Nor are our MPs there as mouth pieces of popular opinion. Like charity, the House should be driven by public interest and public benefit. In his resignation, John Bercow spoke encouragingly of parliament being filled with people motivated by their duty 'not as delegates, but as representatives – to do what they believe is right for our country'. It is essential, as Bercow went on to say, we must not denigrate the role of parliament.

As the political world for our prime minister appears to be falling apart, having savaged his own slim, but just about working, majority, it is worth restating that I do not believe Johnson is fighting an ideological battle to deliver Brexit. Like Cameron, Johnson continues to be visited by the same spectres of elections past; Nigel Farage and Europe.

I think Johnson is focussed on life after Brexit and his premiership, not on a deal or no deal. That is not to say his declarations that this is normal process and that he wants to set out an exciting agenda for the future are plausible, rather that this was a tactic to navigate the almost impossible challenge of Brexit.

In the time since I initially put pen to paper for this piece, Johnson has delivered a speech stating that he would 'rather die in a ditch' than ask for the extension forced on him by the House over the last week. Chancellor of the Exchequer, Sajid Javid, has confirmed that Johnson will not seek an extension while confusingly confirming that the Prime Minister will also not break the law. There are whispers of actions designed to frustrate or even undermine the legal constitution of the EU and MPs, like Dominic Grieve have insisted on accessing the discussions leading up to prorogation in an attempt to confirm what Defence Secretary, Ben Wallace, was caught saying; that is was a response to the difficulty of getting Brexit through the House rather than about setting out an exciting forward agenda.

My reading of Johnson's actions were twofold: to pile on significant pressure in both parliament and the EU in order to potentially secure a deal.

I think Johnson is focussed on life after Brexit and his premiership, not on a deal or no deal.

And secondly to strengthen the message that Johnson has done everything he can to prevent the establishment from curtailing the 'will of the people'. If we crash out – it won't be his 'fault'. I have since added a third. Johnson wants to be forced into a conclusion: revocation of Article 50, collapse of the Conservative government or, dare I say it, acceptance of the thrice-rejected May deal.

Despite appearances I don't think he is angling for a no deal. Might a desperate House pass through the deal it had rejected so resoundingly before in order to avoid the dreaded 'no deal'?

The stakes are incredibly high. The chances of a no-deal departure have certainly increased so prepare for it we must, because this gamble may not pay off.

In CFG's recent survey we asked about the sector's preparation for a WTO exit. The short answer from the results is that we are not, with 75% having made little or no preparation. It's understandable that this is the case because we all know how detrimental to planning such high levels of uncertainty and volatility are. But we must step up our preparation and government needs to provide support for the sector.

The prospect of a general election may be off the cards until a no-deal Brexit is off the table but it is now more likely that we are facing one soon. The alternative is a coalition or

caretaker government which might just sit it out as long as possible to put sufficient blue water between the most recent Brexit date and going to the polls.

No deal may be off the table for now but it has only been kicked into the longer grass – it hasn't been removed permanently as an option in the near future or potentially at the end of a withdrawal period.

It is important to remember that democracy doesn't begin and end with parliament and we are an important part of the mix. Nor are our MPs there as mouth pieces of popular opinion. Like charity, the House should be driven by public interest and public benefit.

We live in strange and difficult times. Our advice remains the same as before but with a little more urgency – prepare whether for no deal or for an election. Recognise we are part of the solution working at the heart of communities. Use your voice!

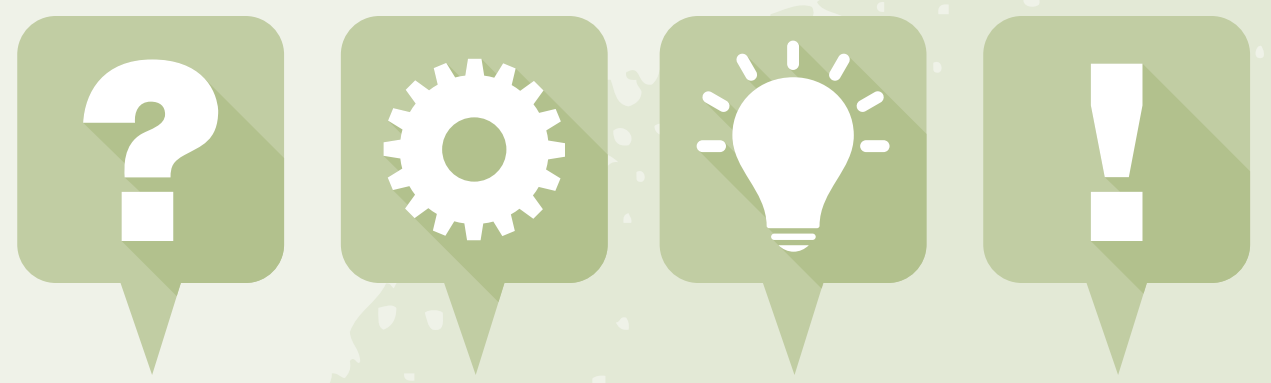
We aim to cover major political developments as they happen (and they're certainly coming thick and fast). We will of course keep you updated through Finance Focus, but the CFG blog allows us to keep you updated as events happen. Here's a summary of recent blogs, all available at www.cfg.org.uk/blog

- Time to get on an election footing the by CFG's David Ainsworth
- Donation fraud hitting UK charities by Thomas Barnes at Emailage
- Spending review live updates by CFG's Richard Sagar
- Should you be asking for your auditor's QAD score by CFG's David Ainsworth
- Why we're launching an international reporting standard by Tim Boyes-Watson from Humentum

Practical pointers for a no deal

- Don't just batten down the hatches. Consider how Brexit might impact you – are you funded by the EU or rely on someone who is (eg, through grants or corporate sponsorship)? If so, can you scenario plan for change or are there other sources of funding or changes to your business model that might give greater certainty day to day?*
- Do you import goods, medical supplies or other items? Do you need alternative supply chains?
- Are you operating overseas – do you know how to better manage your FX to take out some of the unpredictability?
- Are you operating in a geographic region dependent on, for example, manufacturing or agriculture, which will be hardest hit? If so are there opportunities to provide more support to your communities?
- Grant funders might generally have more money to distribute as their funds may have done well on strength of the dollar – could you seek support from different sources?
- Don't panic or stop doing things 'just in case'. Even at this late stage get a group of staff, volunteers and trustees (as relevant) together. Monitor risks and opportunities from Brexit for you.

*The Directory for Social Change (DSC) has a great online tool to search for suitable grant funding: www.fundsonline.org.uk



Building our strategy through benchmarking



David Hawes,
Finance Director,
Devon Air Ambulance Trust

David Hawes has taken part in CFG's benchmarking tool for financial performance, Finance Count, for three years, and here he shares how it has helped him to develop a stronger strategy for the organisation.

When applying a strategic standpoint it's natural to form a 'gut' view which immediately makes it essential to challenge this initial assumption, to confirm or contradict, before not only reaching conclusions but considering wider or different perspectives. This is where context and evidence become vital to understand what the initial idea is and means, how it fits into its environment and what evidence supports its perceived impact.

Hence benchmarking and its importance in creating perspective and analysing the perceived impact of an action, so decisions can be based on firm evidential ground and reasonable conclusions made on the future impact.

Trustees challenge us on benchmarking regularly, be it in relation to salaries, efficiencies or behaviours, and Finance Count has been an important tool in generating evidence which has not only tested our assumptions or hypothesis, but more importantly helped to generate new ideas.

We've used it for three years and taken something specific of note from it in each year, as well as it triggering wide ranging discussion as a Senior Leadership Team from which initial directions and resulting decisions have flowed across diverse areas.

As with most organisations, obvious companies for comparison are not always immediately clear, so being able to select a mixture of relevant comparative companies has been particularly useful.

There are few charities which hold both an Air Operators Certificate while being regulated

by the Care Quality Commission, managing risks and operations in health and aviation as well as fundraising, retail and all relevant support areas. Factor in size and our limited regional focus there isn't a single good fit in isolation, let alone a range of organisations to compare ourselves to. The flexibility within Finance Count to select a balanced mix of comparator companies across these diverse characteristics has given us a useful and flexible benchmark from which to make rational conclusions. Retaining the whole population for an additional comparison also helps bring an additional level of context.



The results were useful when applied to a more open question – how could we enhance our current finance team structure?

While in the first couple of years of using Finance Count it was useful in confirming pre-conceived views, specifically around the need to expand the support infrastructure, the 2018 results were useful when applied to a more open question – how could we enhance our current finance team structure?

The fact of the question clearly indicated that there were perceived issues, but in a changing and expanding organisation (staff numbers have increased from approximately 80 to 120 in the last two and a half years as we have enhanced our service provision and extended our operating hours into night) there was no immediate perceived answer.

The value in Finance Count was the wide-ranging and broad questions asked which originated externally – when looking for answers it's easy to ask specific questions to take a specific route to get where you expect; having to look at answers to questions we weren't specifically asking helped consider a wider range of alternative solutions.

While considering the average pay and staff numbers in our finance team against the benchmark group (as well as entire sample) was useful in isolation, there's always a risk of applying bias within an interpretation. However, by viewing this side-by-side with other information around efficiencies, such as how many invoices are processed per person, a clearer picture started to form around the type of work being carried out by the team, and a clearer idea formed around how and where we could strengthen the team.

From this we were able to form a solid evidential base to build proposed solutions, which was crucial for an organisation which values an evidence-led approach as a key strategic foundation. This was the stepping stone to reach out to other organisations and consider models such as the Four Pillars of Finance in developing and presenting a clear structure back to trustees. When I put a proposed structure to the trustees, it was portrayed with supporting evidence and sensible benchmarks, all clearly documented – a proposal which I expected to be vigorously challenged became a straight forward conversation where everyone was comfortable in the approach and conclusions.

When trustees were looking for benchmarks and evidence they were at the core of our proposal.

It was an important step to move from using Finance Count to verify a gut belief as in prior years (we need to strengthen our IT function) to building solutions to a challenge (can we improve our finance function?). I look forward to using Finance Count this year to interpret the impact decisions made, while assessing what we can do in the future to ensure that the funds our donors provide continue to give the very best service to our patients.

Registration for Finance Count 2019 is open until 30 September and it's FREE to CFG members this year – don't miss it. Sign up at www.cfg.org.uk/financecount19. Finance Count is run in association with Agenda Consulting and Crowe UK LLP.



CFG AWARDS 2019

CELEBRATING EXCELLENCE IN CHARITY FINANCE

Have you and your team made an outstanding contribution to your charity? If so, we'd like to hear about it, and recognise it with one of three NEW awards:

Inspirational Trustee

Our Inspirational Trustee award recognises any trustee, treasurer, chair, committee member who has made an extraordinary contribution to an organisation.

Embracing Digital in Financial Reporting

This award recognises an improvement to financial processes and reporting using digital, and will be awarded to the team that has made the most impact in incorporating the use of digital in developing their financial report.

Innovation in the Finance Team

The winner will demonstrate creativity and innovation in how they developed and managed a new project, no matter how big or small.

PLUS: CFG INSPIRING LEADERS

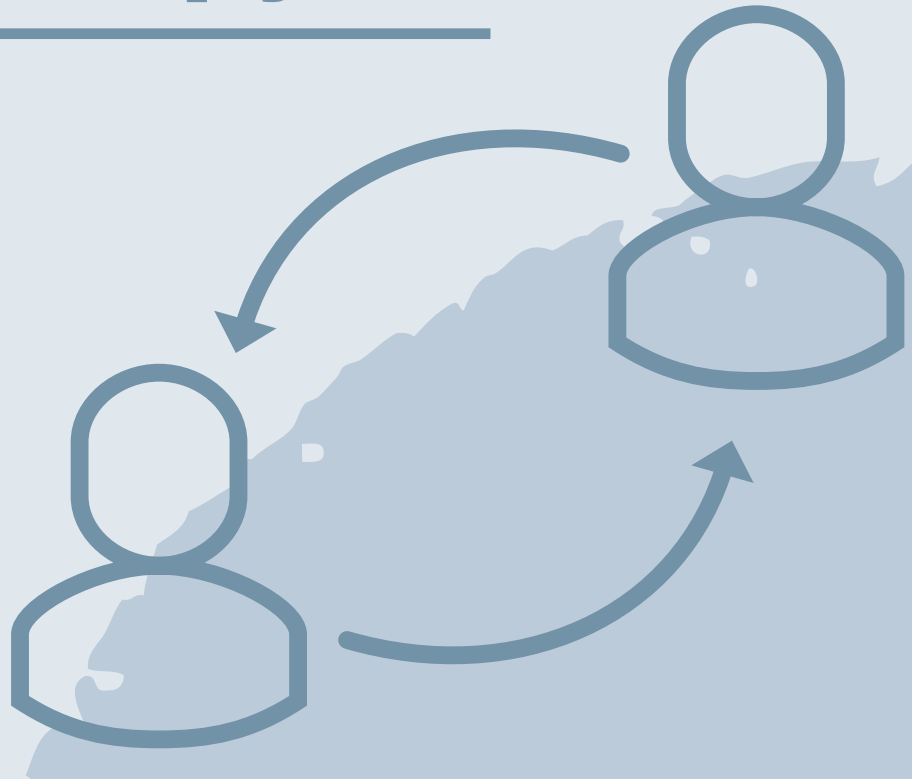
We are also seeking nominations from charity and corporate members for the CFG Inspiring Leaders - our biennial awards for those who demonstrate an outstanding commitment to financial leadership in the charity sector.

COULD IT BE YOU?

We're now open for nominations for all four categories. For more information and to download an entry form:

cfg.org.uk/cfgawards

What happens when two finance managers swap jobs?



There are plenty of TV shows where people spend time living in the shoes of another, like *Undercover Boss* or *Wife Swap*, but how would it work in the world of charity finance? Rajit Gholap and Catherine Fisher from Teach First had come across job rotations happening in other sectors at more junior levels but wanted to find out whether it would work at management level. Here they share their experiences.

We were both keen to develop our hands-on skills and experience. Our boss, the CFO, came up with an ingenious plan – to swap our roles. Rajit would move from his role as Head of Financial Accounting to Head of Finance Business Partnering and Catherine vice versa. It would upskill us, share knowledge and create a richer succession pipeline at no financial cost, which is always a bonus for us accountants.

It felt like an innovative approach and there were strong business imperatives to do so. Both of us had been at the organisation for

three years and had deep institutional knowledge. It was important that this knowledge was shared between us and that a pipeline of candidates was created in-house should there be changes in senior management.

The swap was initially a 12 month trial period, after which we would decide together which role suited us best. We had recently begun to know about each other's roles through fortnightly senior leadership team catch ups with the CFO, but hearing about the role and doing it were quite different.



I had a grounding in financial accounting from my days in audit but as I had already learned from moving out of practice; there is a big learning curve from auditing to doing. The idea of swapping roles appealed to me as a unique opportunity to expand my experience, learn what 'the other side' of finance were doing and ultimately prepare me for taking a more senior role.

The first challenge for me was not knowing the detail of what my new team were doing. I had been promoted from a Finance Business Partner to Manager of the team in my previous role and I was accustomed to knowing the detail of what my team needed to do and the systems they were using. Without this luxury in my new role I had to learn to take a higher-level approach. It was okay if I didn't know exactly how the team matched a payment to an invoice on the system. What mattered was that the debtors control account was cleared in a timely manner and our debts were being collected.

Another challenge was the urgency of the work. There was urgent work in business partnering driven by a bid for funding or preparing papers for trustee meetings, for example, but in most cases these deadlines were known. I had learned how to challenge and push back non-urgent work to manage the workload of the team.

“It felt like an innovative approach and there were strong business imperatives.”

As Head of Financial Accounting, I was now managing the accounts payable team who were dealing with urgent requests for payments relatively frequently. All too often these requests were down to colleagues within the charity not following process, however the risk of non-payment was often too high to push back. I had visions of hundreds of trainee teachers turning up to an event to find that the venue wasn't booked! This meant the accounts payable team were often working late and disrupting their processes to accommodate these requests. It was important to me that I used the relationships with managers of other departments, I had developed in business partnering, to feedback the impact of these requests.

About nine months into our swap the audit came around. I had underestimated the amount of work this took and I gained a new found sympathy for my previous clients. Four auditors firing off requests to one main contact was a lot to manage. Thankfully we got through it and had positive feedback from the auditors, which added a big tick to my CV.

“There are benefits not only to the individual's personal development but also to organisations in sharing knowledge across teams and building your pipeline of internal talent.”

During the swap I found Rajit's support incredibly valuable. As you can imagine having the previous post holder around for when you run into problems was extremely useful. I remember one incident when my team were unable to update the invoice template for the new financial year. After several failed attempts and googling, Rajit was able to talk us through the process. It turned out to be a screen only I had access to in the finance system. Rajit and I had always worked well together and consulted on issues which we felt might impact the other team but I think the role swap made this even stronger as we both gained a greater appreciation for what 'the other side' were doing.



I had enjoyed working with and building the financial accounting team to the point where we had stable financial controls and a platform from which to develop. I had worked as a Business Partner in a previous organisation, but I was aware that managing the team and having a wider range of senior stakeholders would be different.

The first thing I noticed was the flows, timings and urgency of work were completely different. I had been used to a role that had some peaks at the time of audit but was largely always busy. There were payment runs to do each week, debts to collect and queries from the business and suppliers to answer.

As a Business Partner, I found that the peak workloads were higher but that there were down times where we could catch up with ourselves more.

I couldn't just rely on a finance system to give answers – I had to think! Sometimes creatively and commercially about how we would go about costing new initiatives and whether these were financially viable. I saw how hard it can be for non-finance colleagues to develop proposals without that certainty of past trends and behaviours. My empathy for non-financial colleagues grew exponentially.

During the swap, Teach First announced that we would be launching a new strategy. Previously, I'd been involved in restructuring through overseeing changes to our chart of accounts, reporting structure and expense approval rules. It was hard to put faces to names and to feel any impact on my day to day role apart from an increase in administration.

In the new strategy, certain areas would be prioritised and others would scale down. Working with senior leaders over a period of six months to work through the impact of this, and ensuring we lived within our means, felt much more real. Now, people

I knew and had been working with would have slightly different roles and priorities. There was a different sense of responsibility, than the focus of keeping the auditors and HMRC happy.

Managers are rarely anything without the support of a strong team working to them. I was very grateful for the support and understanding of our teams in bearing with us in this change. During the swap, I inherited a team that had been in place for about 18 months and were comfortable working with their respective roles. Whilst I was aware of the organisation's structure and overall direction, I learnt a lot from my team on the nuances and dynamics of each department. I realised I needed to understand the business drivers and reasons for what activities were happening, and why.

I called on Catherine's support frequently during the swap, and it was great that we were able to work so closely. Understanding evolutions of new projects and initiatives was useful as well as the lived experience of several budgeting rounds.

Conclusion

In conclusion we would say that the job swap was a success. Thinking about the initial aims of the swap – to upskill us, share knowledge, and create an in-house pipeline of talent – all of these aims were met.

We would encourage other organisations to consider the idea of job swaps. There are benefits not only to the individuals' personal development but also to organisations in sharing knowledge across teams and building your pipeline of internal talent.

The caution with role swaps is that at the end you will have two individuals who have both been upskilled and may be looking for their next opportunity. If these are not available internally there is a risk that they may look outside of the organisation. It is important to consider this before you start. The opportunity to swap roles may solve a retention problem in the short term but it is likely to return once the swap is concluded.

In our case, towards the end of our initial 12 month swap period Rajit decided to take a nine month career break. During this time Catherine stepped up into an interim role as Head of Finance overseeing both teams while Rajit was away. This was made infinitely easier by the experience she had already gained of managing both teams and it almost completely removed the time usually needed to get up to speed.

We return to our original roles in September this year. With the audit and a big business partnering project on the horizon there is plenty to keep us busy but we know the other is extremely well placed to lend a hand if we need it.



RISK CONFERENCE 2019

Date: Tuesday 10 December 2019

Time: 09:00 – 16:30

Location: Cazenove Charities, Wall Place, 1 London Wall Place, London EC2Y 5AU

Price: CFG members £109/
Non-charity members £152

Full programme and bookings:
www.cfg.org.uk/Risk19

Risk is still a vital issue for the voluntary sector.

In our popular event, charity leaders and corporate specialists from across the sector will share the latest trends on risk, plus practical and strategic advice, enabling you to optimise effective risk management in your organisation.

The day includes:

- The link between risk status and financial planning

- Managing your workforce: Recruitment, retention and succession planning (workshop)
- Safeguarding in the charity sector
- Getting the board to take risks
- Disaster planning (workshop)

As well as exploring the key risks which face charities in the sector, such as safeguarding, cyber security and public trust, the day will also empower you with the tools to ensure the financial sustainability of your charity as we look at the vital topics of recruitment, retention, and disaster planning.

The 2018 conference sold out, so book early to avoid disappointment at www.cfg.org.uk/Risk19.

This event is kindly hosted by Cazenove Capital.

Early bird now open



SOUTH-WEST AND WALES CONFERENCE 2019

Date: Wednesday 27 November 2019

Time: 09:00 – 17:00

Location: The Bristol Hotel, Prince Street, Bristol BS1 4QF

Price: CFG members early bird £109/
Non-members £169

Full programme and bookings:
www.cfg.org.uk/SWW19

In a difficult and uncertain time for us all, we know charity finance professionals need to be one step ahead for their beneficiaries. Our biggest conference in the region will bring you regulatory and topical updates.

Hear from speakers such as:

- **Richard Bray**, Finance, Regulatory & Tax Manager, Cancer Research UK
- **Tara Westcott**, Director, Crowe UK
- **David Hunter**, Consultant, Bates Wells Braithwaite
- **Henry Stewart**, Chief Happiness Officer, Happy LTD

The day includes:

- What's happening in the charity sector?
- How to manage multiple teams
- MTD: a case study
- Benchmarking, impact and your charity
- Charity finance update
- How diversifying income could increase your funds
- Cyber security – be prepared
- Financial planning in challenging times
- How to win bids through writing
- Let's create a happy, productive workplace

Who should come along?

This event is open to members and non-members and will have valuable takeaways for those responsible for financial management in your charity, including financial managers, finance directors, CEOs and treasurers.

Would you like to bring a colleague or trustee along? If you are a member, you can book one additional place on this event for just £99 – to do this, email events@cfg.org.uk with your attendee details.

CFG's flagship training programme



INSPIRING FINANCIAL LEADERSHIP 2019/20

Date: October 2019 – April 2020

Time: Breakfast sessions 08:00 – 11:00

Location: Centre for Charity Effectiveness at CASS Business School, 106 Bunhill Row, London EC1Y 8TZ

Price: CFG members: £580/
Non-member charities £635

Full programme and bookings:
www.cfg.org.uk/IFL

Gain skills and expertise to take you to the next stage of your leadership journey. Focusing on robust leadership research and challenges that finance professionals face, IFL uses a mix of practical experience, research and best practice.

Registration/breakfast is from 08:00, and sessions run 08:30 – 11:00.

- **Module 1:** Leadership from the finance function – Thursday 3 October 2019
- **Module 2:** Coaching for empowerment – Tuesday 5 November 2019
- **Module 3:** Vision and culture – Tuesday 10 December 2019
- **Module 4:** Leading change – Wednesday 22 January 2020
- **Module 5:** Communication – Tuesday 25 February 2020
- **Module 6:** Motivating self and others – Thursday 19 March 2020
- **Module 7:** Wellbeing and resilience – Wednesday 22 April 2020
- **Module 8:** Leading and influencing high performing teams – Wednesday 20 May 2020

CFG is pleased to once again offer a bursary scheme this year. We have a bursary available for under-represented groups, and in addition, we have a travel bursary place open to those living outside of London.

Book now at cfg.org.uk/IFL

In partnership with Cass CCE and Sayer Vincent. Hosted by CASS Business School.



SOCIAL CARE CONFERENCE 2019

Date: Tuesday 8 October 2019

Time: 09:15 – 16:30

Location: Mills & Reeve – Birmingham, 74-84 Colmore Row, Birmingham B3 2AB

Price: CFG members £109/
Non-charity members £152

Full programme and bookings:
www.cfg.org.uk/socialcare19

Get up to date with the big issues affecting social care such as funding, recruitment and retention, and the latest in policy, legal and regulatory changes.

Speakers:

- **Annette Baines**, Programme Director – Recruitment and Retention, **Skills For Care**
 - **Molly Sanghera**, Senior Associate, **Mills & Reeve**
 - **Robert Warne**, Partner, Head of VAT, **Crowe UK**
 - **Graeme Betts**, Corporate Director – Adult Social Care, **Birmingham City Council**
- The day includes:
- **The Social Care Green Paper** – review and outline the key issues around funding
 - **Funding** – Brexit, contracts and models
 - **Regulation** update
 - Legal update
 - **A perspective from a Local Government Authority**
 - **Recruitment and retention**
 - The finances – a look at the various VAT relief the social care sector can make use of

This is a unique opportunity to meet and network with other charity professionals working in the social care sector to discuss your mutual challenges and share ideas for a better operating environment now and in the future.

Book your place at www.cfg.org.uk/socialcare19

This event is kindly hosted by Mills & Reeve.

Your VAT and Gift Aid questions answered



TAX, VAT AND GIFT AID CONFERENCES – BIRMINGHAM, AND NEWCASTLE

Date: Thursday 26 September 2019,
Wednesday 9 October 2019

Time: 09:00 – 16:40

Location: Hays Birmingham, 3rd floor, 1 Colmore Square, Birmingham B4 6HQ;
Brewin Dolphin Newcastle, Time Central, 32 Gallowgate, Newcastle upon Tyne NE1 4SR

Price: CFG members £109 /
Non-charity members £139

Full programme and bookings:
www.cfg.org.uk/TaxBirm
www.cfg.org.uk/TaxNew

Brush up on your technical knowledge, troubleshoot any tax problems, and explore opportunities to maximise your income streams. These one-day events bring together the leading charity tax experts to discuss:

- Fundraising and membership schemes
- Introductions to Gift Aid and VAT
- Getting the most from available tax reliefs
- Record keeping
- How to make the most out of your trading subsidiaries
- Grants and contracts
- Retail Gift Aid
- Making Tax Digital.

Each conference includes a troubleshooting and problem-solving session with a chance to put your questions to an expert panel. There will also be a chance to meet and network with the speakers.

Speakers include:

- **Helen Blundell**, Director, **MHA MacIntyre Hudson**
- **Matt Kelcher**, Head of Public Affairs and Research, **Charity Retail Association**
- **Andrew Robinson**, Corporate Tax Manager, **RSM**

Book your place at Birmingham – cfg.org.uk/TaxBirm, Newcastle – cfg.org.uk/TaxNew

These conferences are kindly hosted by Hays, Brewin Dolphin and EY.

Upcoming training

CFG's training enables finance professionals in the charity sector to develop leadership and financial management skills, develop your understanding of topical finance issues, and network and share knowledge with peers.

Foundation Charity Finance

Wednesday 9 October – London
Wednesday 23 October – Bristol
This popular one day introductory course is aimed at people who are comfortable with finance matters, and concentrates on what is different in the world of charity finance. The main sessions focus on accounting under the SORP and direct tax and VAT regimes.

Other topics include the annual report, audit, fraud, investments and charity sector financials. This is predominately a taught day but with time for questions and discussion throughout. Charity participants are encouraged to bring their annual report & accounts with them.

In association with BDO, Saffery Champness and MHA Macintyre Hudson.

Advanced Charity Finance

Thursday 3 October – Manchester
Tuesday 8 October – Birmingham
Wednesday 23 October – Bristol
Tuesday 12 November – London
Wednesday 4 December – Bristol

This training will examine some of the more complex areas of charity finance. By using case studies and participating in group work, you will review how to use accounts effectively and consider the key risks which surround tax and VAT.

In association with BDO, Saffery Champness and MHA Macintyre Hudson.

Foundation Investment Training

Wednesday 27 November 2019 – London
This half-day seminar is designed to give participants a thorough understanding of the fundamental principles of charity investment, as well as their responsibilities as finance manager or trustees. We provide attendees with an outline of charity finance, their obligations within this and how to make responsible decisions regarding charity investments.

In association with Sarasin & Partners

Advanced Investment Training

This is just a snapshot of what we do – go to cfg.org.uk/training to see our full programme and book your place. Our training can also count to your CPD – email events@cfg.org.uk to find out more.

If you have any questions on training, get in touch with the events team – events@cfg.org.uk.

Wednesday 2 October – London

This training complements Foundation Investment Training, and is suitable for professionals with responsibility for investments, and for those who need to develop a greater understanding of the management of their funds.

In association with Sarasin & Partners

Finance for Non-Finance Managers

Monday 11 November – London

Wednesday 27 November – Bristol
This course will explain charity finance for those from a non-financial background. By the end of the day, participants will have more understanding and greater confidence when working with budgets and accounts.

In association with RSM.

Audit Committee

Wednesday 6 November 2019 – London

This course introduces the main functions of audit committees and discusses their role in charities. It explores the role and composition of an audit committee, guidance from the charity regulators and other sectors, key issues – assurance, risk and reporting, and a look at the effective audit committee.

In association with BDO.

Events at a glance

For further information on all CFG events or to book, please visit www.cfg.org.uk/events or email events@cfg.org.uk

Conferences

Maximising your organisation's impact

Monday 23 September – London

Tax, VAT and Gift Aid Conferences

Thursday 26 September – Birmingham

Wednesday 9 October – Newcastle

Wednesday 30 October – London

Social Care Conference

Tuesday 8 October – Birmingham

South-west and Wales Conference 2019

Wednesday 27 November – Bristol

Risk Conference 2019

Tuesday 10 December – London

Members' meetings

Thursday 28 November

Local authority finance – Birmingham

Thursday 10 October

Leadership and resilience at work – London

NORTH

Wednesday 25 September

Recruitment and diversity of the Board – Manchester

Wednesday 4 December

Local authority finance – Manchester

Training

Trading and the law

Monday 30 September – London

Foundation investment

Wednesday 27 November – London

Advanced investment

Wednesday 2 October – London

People management for finance managers

Thursday 10 October – London

Foundation Charity Finance

Wednesday 9 October – London

Wednesday 23 October – Bristol

Advanced Charity Finance

Thursday 3 October – Manchester

Tuesday 8 October – Birmingham

Wednesday 23 October – Bristol

Tuesday 12 November – London

Wednesday 4 December – Bristol

Audit Committee Training

Wednesday 6 November – London

Finance for Non-Finance Managers

Monday 11 November – London

Wednesday 27 November – Bristol

Inspiring Financial Leadership 2019/20

October 2019 – April 2020

For further information and full programme information on CFG's training and events, visit cfg.org.uk/events_and_training

A SHINING LIGHT FOR CHARITY INVESTMENTS

EdenTree has been a leader in responsible and sustainable investing for decades, finding companies that seek to have a positive impact on society to invest in, but also shining a light on the issues and trends that are of importance to investors. We employ a rigorous screening process that enables charities to invest responsibly. To be illuminated on how we deliver profits with principles visit edentreeim.com

2018
Charity Times Awards
Recognising leadership and professionalism
Winner

EdenTree are proud winners of the Boutique Investment Management Award at the Charity Times Awards 2018

Find out more at www.edentreeim.com, email at charities@edentreeim.com or call 0800 032 3778

The value of an investment and the income from it can fall as well as rise as a result of market and currency fluctuations, you may not get back the amount originally invested. Past performance should not be seen as a guide to future performance. If you are unsure which investment is most suited for you, the advice of a qualified financial adviser should be sought. EdenTree Investment Management Limited (EdenTree) Reg. No. 2519319, Registered in England at Beaufort House, Brunswick Road, Gloucester, GL1 1JZ, United Kingdom. EdenTree is authorised and regulated by the Financial Conduct Authority and is a member of the Investment Association. Firm Reference Number 527473.

specialists in charity and not for profit finance recruitment

At Harris Hill Finance we focus exclusively on finding first-class professionals for third sector finance.

Which gives us more than just exceptional knowledge of the market, real understanding of the roles and a stellar network of charity finance professionals.

It means we're 100% committed to bringing you the very best results every time, because we can only succeed by helping you to do the same.

So whether you're recruiting or seeking a permanent, temporary or interim new role, there's no-one better placed than Harris Hill to help.

Contact our specialists

Simon Bascombe
020 7820 7311
simon.bascombe@harrishill.co.uk

Belton Bass
020 7820 7310
belton.bass@harrishill.co.uk

www.harrishill.co.uk



If you're looking for a rewarding new career where your experience is a real advantage, you could be a great fit for our growing team. We're currently hiring and always open to a chat if you'd like to explore the opportunities.

Contact Faye Marshall on 020 7820 7303 or faye.marshall@harrishill.co.uk

Harris Hill
charity recruitment specialists



Win a free film for your charity worth £150,000 with the Kingston Smith Creative Vision Award

UK top 20 accountancy firm Kingston Smith is offering four charities the chance to win a short animated film specifically created to promote their message – completely free of charge! The production of the film is worth an estimated £150,000 and is suitable for any medium, including social media, online and TV.

The films will be created by students and recent graduates of animation and VFX, who represent the exceptional rising talent of the industry across the UK, as part of Bournemouth University's BFX Competition.



(The above images are film stills from some of our previous winners.)

Our celebratory event will take place on 17 October in Soho, London. Be the first to view the winning films for this year's charity winners: Child Bereavement UK, SANE, Kentish Town City Farm and #iwill.

We will be celebrating five years of the CVA in 2020. The competition opens on Friday 18 October and is guaranteed to be our biggest yet!

To find out more, please email our CVA team at creativevision@ks.co.uk or visit our CVA hub at cva.kingstonsmith.co.uk

