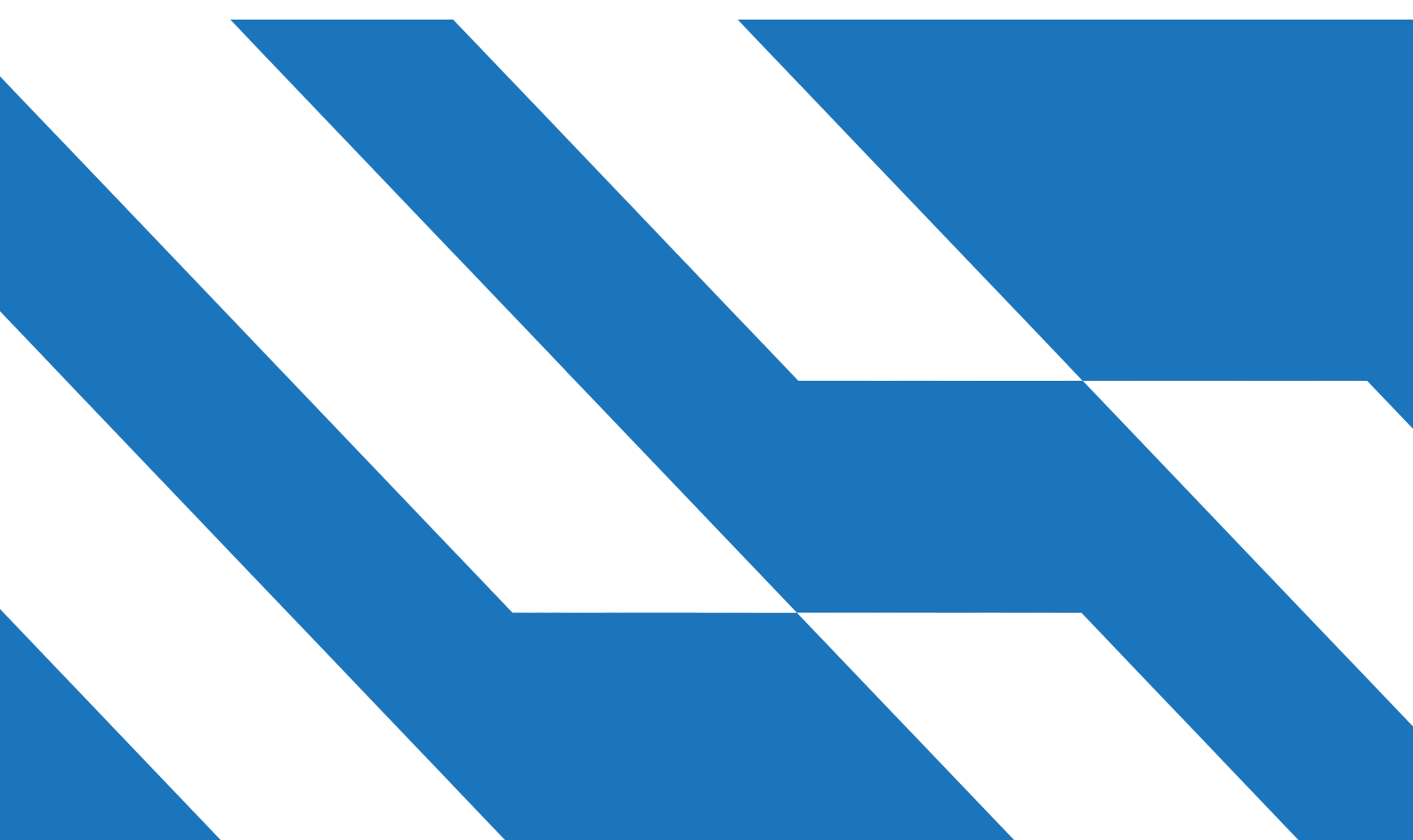




Charity Newsletter

March 2023





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Welcome to the latest issue of the Charity Newsletter...

As I write this editorial we are starting to see signs of spring, with the daffodils beginning to appear in gardens and hedgerows, such a welcoming sight that gives us hope as we set off a new financial year.

If we go back to the early days of this newsletter the articles were written by just a few of us. It gives me great pleasure therefore to see so many more contributors from our talented specialist charities team on a wide range of interesting subjects. I love the meet the team articles as I always find out something I didn't know, and Michelle Gaze's article is no exception.

We are in the thick of the cost of living crisis now so Rachel Heath's review of the guidance from the Charity Commission is a useful reminder of the basic things charities need to do to keep themselves on track. It all comes down to proper

monitoring of management accounts and cashflows against budget so that corrective action can be taken on a timely basis. There is a big challenge ahead in terms of managing soaring costs, recruitment, increased demand and falling income. Let's hope that the latest predictions for inflation to reduce substantially by the end of the year come true.

Finally, we are delighted to launch our 2023 trustee training sessions. Do please encourage any trustees for whom this may be relevant to sign up.

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Charity Commission Update



Rachel Heath
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Rachel Heath takes a look at the latest news from the Charity Commission.

Annual Return for 2023

The Charity Commission has published an updated set of questions that many charities will need to complete as part of their 2023 Annual Return.

A number of changes and improvements have been made as a result of feedback received from charities and interested parties during a consultation which ended in September 2022. Following the consultation, changes introduced in the 2023 Annual Return are:

- A reduction in the maximum number of questions that can be asked of charities to 49, 3 less than proposed in the consultation
- The introduction of income thresholds for 5 of the new questions to further reduce the burden for smaller charities
- Reworded 19 questions to improve clarity and/or reduce resource and time required of charities where possible
- Substantial improvements in the glossary and guidance provided to help charities answer questions quickly and accurately.

As is the case currently, the amount of information needed by the Commission will continue to vary based on the size and scope of any individual charity.

Find out what questions you might be asked [here](#).

Draft social media guidance

The regulator is seeking views on its new draft guidance, which is intended to help trustees use social media appropriately and with confidence.

The new resource is designed to help trustees understand their responsibilities and manage the risks; it encourages them to adopt a social media policy for their charity and outlines what can be included in the policy.

It also aims to help trustees understand what to do if issues occur, for example if problematic content is posted either by the charity or by someone connected to the charity.

The guidance emphasises that those employed by, or working with charities are free to use social

media in their own right; however, sometimes there are risks that an individual's posts are interpreted as reflecting the views of the charity and the draft guidance therefore says trustees should consider setting out what their rules are, and how they would respond if such activity brings negative attention to the charity. As part of its consultation the Commission is inviting comments on how the draft currently frames this.

The draft guidance does not introduce new trustee duties but seeks to make clear how existing duties apply to charities' use of social media. It is a response to the ever-growing relevance of social media to many charities' work, increasing levels of complaints to the Commission and resulting Commission casework, as well as encouragement from within the sector to produce clear guidance.

Draft guidance and details of how to respond to the consultation can be found [here](#).



Charity Commission Update



Rachel Heath
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Cost of living crisis

The Charity Commission issued updated guidance on 11 January 2023 titled: **“Manage financial difficulties in your charity arising from cost of living pressures”**, recognising that many charities are facing difficult circumstances resulting from rapidly increasing costs.

In these challenging circumstances, it is important that trustees continue to understand and comply with their duties to provide effective financial stewardship, and to ensure that any decisions are in the best interests of the charity and legally sound.

Your starting point for trustee decisions must always be what is in the charity's best interests. A key extract from the guidance is evaluating your charity's financial position:

“Charities may face shortfalls of income in the current financial climate. If your charity is facing increased pressures, there is a greater need to keep the charity's operations and finances under regular review than would be expected during a more financially secure period. It is important to make sure you have an accurate picture of your charity's current and planned short-term operations, and the cash flow implications. You should identify:

1. All the payments the charity will have to make over a range of timescales (for example, the next few weeks / month / three months / six months)
 2. What cash is currently available to cover those payments as they fall due
 3. What income the charity realistically expects to receive over the same timescales, based on a best estimate
- Be able to return to a more normal operating environment depending on your charity's specific circumstances
 - Need to make temporary or permanent changes or reductions to your operations or services in order to protect your charity's longer-term position
 - Consider closing or merging the charity. You should consider whether there are trigger points that may indicate

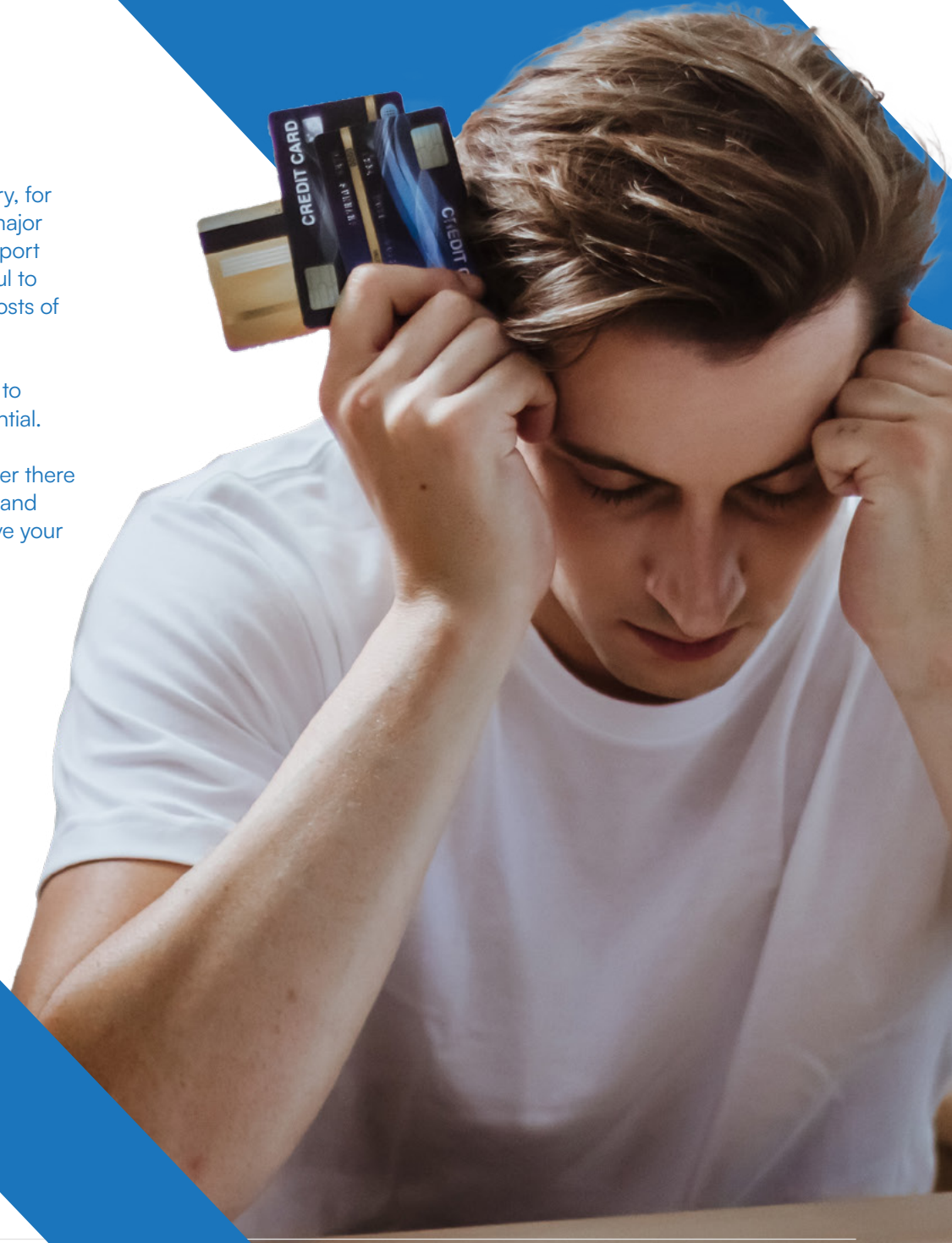
This basic form of cashflow forecast should provide a forward-looking view enabling you to identify whether the charity is at risk of running out of the cash it needs and when that shortfall will happen. Trustees can then use it to plan the charity's short-term operations and enable recovery in the longer term. It is also prudent to consider setting aside a contingency fund to cover unexpected additional costs which may arise.

Robust and frequent reviews of the cashflow forecast will help you manage your finances and evaluate your ongoing ability to carry out your charitable activities. The cashflow forecast can help determine when you might:

that closure is necessary, for example the loss of a major funding stream. To support this decision, it is helpful to understand the likely costs of closure.”

Having sufficient cash flow to continue to operate is essential.

You should consider whether there are ways to minimise costs and maximise income to improve your charity's financial position.



Charity Commission Update



Rachel Heath
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Online fraud

The Charity Commission is warning charities against the risk of online fraud, as a new survey found around one in eight charities (12%) had experienced cybercrime in the previous 12 months.

This follows earlier findings indicating that the pandemic prompted increasing numbers of charities to move to digital fundraising and operating, exposing them to the risk of cybercrime.

Most concerning, the survey highlighted a potential lack of awareness of the risks facing charities online, with just over 24% having a formal policy in place to manage the risk. Similarly, only around half (55%) of charities reported that cyber security was a fairly or very high priority in their organisation.

The Charity Commission's new survey explored charities' experiences of online cyber-attack. It found that over half of charities (51%) held electronic records on their customers, while 37% enabled people to donate online. A greater digital footprint increases a charity's

vulnerability. The most common types of attacks experienced were phishing and impersonation (where others impersonate the organisation in emails or online). For both attacks personal data is often at risk.

There are lots of simple steps that can be taken to protect against cyber harms including using strong passwords and two factor authentication, taking back-ups of your data using the cloud and making sure antivirus and all other software is patched to the latest version.

The survey also confirmed that there is an under-reporting of incidents when they do occur, with only a third (34%) of affected charities reporting breaches. It's important that charities get in touch with the Commission where there has been a serious incident, even where there may be no regulatory role for the Commission. This helps the regulator to identify trends and patterns and help prevent others from falling victim to fraud.

Campaigning and political activity guidance for charities

On 7 November 2022 the Charity Commission issued updated guidance to advise charities to what extent they can get involved in campaigning and political activity.

Although campaigning is a legitimate activity for charities and the considerations that apply are similar to those for any other activity: trustees should be confident that the options, risks, costs and benefits have been carefully weighed up before starting a campaign.

The detailed guidance can be found [here](#)

In summary charities can campaign to achieve their purposes. But a charity can't:

- Have a political purpose, or
- Undertake political activity that is not relevant to the charity's charitable purposes.

Fundamentally all campaigning and political activity must further or support charitable purposes, and such activity must never be party political.

Other

On 2 February 2023, the Charity Commission launched its next stage of campaigning to raise awareness of core trustee duties and the guidance available to charities.

The Commission has developed a collection of short and engaging guidance on issues ranging from safeguarding people to managing conflicts of interest.

Dubbed the '5-Minute Guides', the collection serves as a basic toolkit for trustees who are managing the many demands of running a charity.

The latest phase of the campaign, running from 2nd February to 16th March, aims to raise awareness of, and boost use of, the 5-minute guides. The regulator hopes this will increase knowledge and understanding of essential trustee duties.

This comes as charities face additional challenges due to cost-of-living pressures.

The core suite of 5-minute guides includes advice on the following subject areas:

- Delivering purpose - how to use your charity's governing document, how to deliver on your charity's purposes and the law
- Managing finances - how to ensure your charity's money is safe, properly used and accounted for
- Conflicts of interest - how to identify and deal with conflicts of interest in your charity.
- Making decisions - how to make valid trustee decisions that are in your charity's best interests
- Reporting information - how and what you need to report to the Commission
- Safeguarding people - your responsibilities to keep everyone who comes into contact with your charity safe from harm
- Political activity & campaigning - for charities that want to support, or oppose, a change in government policy or the law.

Maximising Gift Aid



Rachelle Rowbottom
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Against the backdrop of the cost-of-living crisis, when costs are increasing and generating income is more challenging than ever, it is important that charities maximise income from Gift Aid and take advantage of easy wins. Rachelle Rowbottom provides an overview.

Voluntary donations

Gift Aid can be claimed on voluntary donations from individuals where any benefits provided in return fall below the donor benefit thresholds. Of course, the donors need to have paid sufficient tax and need to complete a Gift Aid declaration.

Fundraising events

It is important that finance and fundraising teams work together to structure fundraising activities that maximise income from voluntary donations where possible.

Clearly, there are commercial considerations that need to be factored in. For example, if a charity organises an event, the charity may choose to charge an admission fee or ticket price, which gives some certainty over income streams. Compulsory payments or charges cannot be Gift Aided, but a suggested donation that is paid voluntarily by the individual (in addition to the ticket price that provides entry) would be eligible for Gift Aid

Where funds are raised via a charity auction and donors knowingly pay more than the commercial value for the lots, a Gift Aid opportunity arises in relation to the excess over the commercial value.

Higher and additional rate relief

Many donors don't claim the higher and additional rate tax relief that they are entitled to. Charities should therefore be in a position to explain the tax relief and the net cost to donors of making a donation (after taking account of the relief). There are some surprising outcomes - a donor that is a higher rate taxpayer and with income in the band between £100k and £125k (where the personal allowance is withdrawn) can benefit from tax relief of 60%!

Rights of admission to view charity property

Where charities charge an admission fee and, in return, grant the individual (and members of the same family) the right of admission

to view charity property, in certain circumstances the benefit can be disregarded and Gift Aid can be claimed. This involves the charity either offering free admission for a period of 12 months, or the individual paying 10% more than the normal admission price. There are qualifying criteria to fulfil and administration requirements, but the benefits can be substantial.

Retail Gift Aid Scheme

Where a charity or trading subsidiary operates a charity shop, it should consider maximising income from the Retail Gift Aid Scheme. By way of an overview, the shop acts as agent on behalf of the donor to sell donated goods and the donor retains legal title to the goods. Once the goods are sold by the shop, provided the donor agrees, the proceeds can be donated to the charity as a voluntary donation. There are different ways that the scheme can be administered, and the strict requirements of the scheme should be followed. It is important that staff and volunteers receive

adequate training so that they understand the scheme and can explain it to donors when they drop off their goods.

Trustee and volunteer expenses

Where trustees and volunteers do not claim expenses that they are entitled to e.g., for attending meetings, there is a Gift Aid opportunity.

Trustees and volunteers should be encouraged to claim expenses and if they do not want to retain the benefit of the claim, they can choose to donate the money back to the charity and the charity can claim Gift Aid. There should be a clear audit trail i.e., the trustee or volunteer should submit an expense claim in the usual way, a Gift Aid declaration will be required in respect of the donation, and both transactions should go through the charity bank account.

Gift Aid Small Donation Scheme ("GASDS")

For cash or contactless donations of £30 or less, where it is not practical to obtain Gift Aid declarations, don't forget to make a claim under the GASDS!

International Non-Profit Accounting Guidance



Neil Baldwin
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Ever since 2019, the Chartered Institute of Public Finance and Accountancy (CIPFA) and Humentum have been working together to develop guidance on how Non-Profit Organisations (NPOs) prepare audited accounts in an effort to harmonise reporting internationally. Neil Baldwin explains what this means for the sector.

Currently, only a few countries have specific guidance for NPOs and this leads to inconsistency, lack of accountability and ultimately trust within the sector. The 5-year initiative, named The International Financial Reporting for Non-Profit Organisations (IFR4NPO) will aim to develop the first ever NPO international guidance.

The International Non-Profit Accounting Guidance (INPAG) will provide greater clarity and consistency for reporting. Principles and concepts have been adapted from the International Financial Reporting Standard ("IFRS") for SMEs Accounting Standard and take into account conceptual frameworks from IFRS Accounting. Charities in the UK will continue to apply the Charities Statement of Recommended Practice ("SORP") for accrual accounts but they need to be mindful of the new guidance if they operate abroad and have international branches that adopt INPAG. It is expected that in the future there will be some cross-over between INPAG and future Charities SORPs.

Following the completion of the consultation process (2019-2021), the project is currently in its second phase which is expected to complete in 2024. The first exposure draft (ED1), which was launched in late November 2022, is the first of three planned exposure drafts, with a four-month consultation period after the release of each. The next round of exposure drafts will focus on accounting and presentational aspects with INPAG scheduled to launch in 2025.

ED1 is open for comments until 31 March 2023 and you can share your views [here](#)

Running in parallel is the IFRS and UK GAAP convergence project, the recently issued FRED 82 brings the first signs of real convergence of the IFRS into the world of charity accounting.

Financial Reporting Exposure Draft 82 ("FRED 82") is the exposure draft of proposed changes to UK GAAP (FRS 102, FRS 103, FRS 104 and FRS 105). The proposed changes would be effective for periods commencing on or after

1 January 2025. As the SORP must comply with UK GAAP, it must meet all the requirements laid out in FRS 102 and then layer on charity specific reporting requirements. The proposed changes in FRED 82 are therefore very relevant and will significantly influence the next SORP. Key proposed changes are around the recognition of revenue and the treatment of operating leases, which are in line with the IFRS. The FRED 82 consultation is open until 30 April 2023 and this is your opportunity to feed into the future of FRS 102 and how that impacts the Charity SORP.

The Institute of Chartered Accountants England & Wales ("ICAEW") are jointly responding with the Financial Reporting Council and you can share your comments with Kristina Kopic, Head of Charity and Voluntary Sector, ICAEW [here](#). You can also engage directly with the FRC [here](#) and respond to the consultation online. The consultation closes on 30 April 2023.

Meet the Team: Michelle Gaze



Michelle Gaze
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How long have you worked at BHP?

14 years this year - I joined after graduating from the University of Sheffield in 2009.

What attracted you to work for the firm?

It had a great reputation locally and as soon as I had my first interview here it just immediately felt like a place I wanted to work.

What does a typical day at work look like for you?

Every day is different — from reviewing accounts for our audit

team or preparing accounts and carrying out independent examinations for our smaller charity clients, every day I work on a different type of client. A key part of my role is coaching our trainee staff and giving them the skills to prepare accounts for our clients, which is a part of the job I really enjoy.

How has BHP helped you in your career so far?

After qualifying in the audit and accounts team in 2013, it became apparent that my skill set and passion at work was in charities and accounts preparation. BHP gave me the opportunity to develop a new role for myself and create a charity accounts team and I will be forever grateful for that opportunity. Our team has doubled in size in the last 12 months and we have exciting plans for the future!

What are your key career highlights/achievements?

Qualifying in 2013 will always be a highlight for me. The sense of accomplishment of finishing the ICAEW exams feels like a major milestone, even almost 10 years

on!

More recently my promotion to Senior Manager is the absolute career highlight for me, it is where I wanted to get to within the firm and the hard work paid off in 2022.

What or who inspires you at work?

The clients I work with inspire me the most, speaking to them about the organisation behind the numbers we see every day and seeing the passion they have for the great work they do and the causes they work so passionately for is really inspiring.

Within BHP, Jane Marshall has taught me so much about the intricacies of charity accounts and pushed and supported me to continually improve my knowledge of the SORP and the charity sector to ensure we prepare accounts to the highest standards for our clients. Our Charity Director, Rachel Heath, has also been instrumental in helping me develop the accounts team and has helped me to progress through the firm with her great advice.

What advice would you give to someone thinking about applying for a role at BHP?

I think everyone says this, but go for it, BHP has so many service lines and specialisms, there is something for everyone who is interested in working in financial services.

What do you enjoy doing outside of work?

Outside of work, I can usually be found on or around a netball court. I am the treasurer for a local netball club and one of the team captains. I also coach Bee Netball for 5 — 9 year olds, which has given me an opportunity to pass my love of the sport onto the next generation — I love it!

I also enjoy going to the theatre, out for food & drinks and going to concerts. As well as netball, I enjoy watching American football (and yes, I do understand the rules, I had a great teacher in my brother!)

What do you prefer? A TV series or a film? And which genre do you prefer?

A mixture really, I do tend to re-watch TV series that I enjoy over and over again!

If you could host a celebrity dinner, who would you invite?

I probably should say lots of important historical figures, but I'd probably fill the table with netballers so I could talk about netball all night! Top of the list would be Tracey Neville who was Head Coach of the England Team who won the Commonwealth Gold in 2018 — that final is the

best game I have ever watched and I would love to know what she said to that team to inspire such a comeback in the last quarter!

What is your favourite type of cuisine and why?

Italian or Greek food is my favourite.

What type of holiday do you prefer? Beach, active or city break?

I like both city breaks and beach holidays. Pre COVID, I went on lots of city breaks and loved learning more about other

countries, now I think I would settle for a beach holiday in the sun doing absolutely nothing! Barcelona is a great choice where you can do a bit of both.

If you weren't in your current role, what would be your dream job?

I saw an advert once for a professional tea taster, sounds like an ideal job!



How can charities rise to the net zero challenge?



Laura Masheder
Charity Partner
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Laura Masheder shares some ideas.

Environmental sustainability is a key global issue; the sobering headline from The Financial Times headline on 12 May 2022 could not be much clearer: “World on course to breach global 1.5C warming threshold within five years.”

NASA has reported that 2022 was the fifth hottest year recorded globally. In the UK excess deaths of 3,000 have been officially recorded, with a record temperature of 40.3°C in Coningsby, Lincolnshire on 19 July. Temperature changes are connected to catastrophic and

extreme weather events such as the widespread flooding in Pakistan and South East Asia in 2022. The floods in Pakistan directly killed 1,500 and displaced c33m people, wiped out 45% of the counties cotton crops and created the spread of disease.

Climate change is just part of the huge environmental challenge the world now faces; in parallel and interdependently to climate change, we face threats from the dramatic loss of biodiversity and valuable ecosystems. Up to one million species are at risk. For decades it has been accepted that the deforestation of rainforests has been catastrophic for the environment but they continue to disappear. With this in mind, how can charities rise to the net zero challenge?

The UK Government’s Net Zero Strategy: Build Back Greener sets out a plan to reach net zero emissions by 2050, the UK being the first major economy to introduce net zero into legislation. This plan includes reducing the UK’s reliance on fossil fuels, making the transition to clean energy, and investing in green technology.

Big businesses have embraced the net zero target and 82% of the FTSE 100 are committed to the 2050 deadline, charities are however responding slower and less certainly to the challenge and, according to a 2021 survey conducted by the Charity Finance Group (“CFG”) 84% still had to set a net zero objective and only 14% reported on their carbon emissions.

Charities completing the CFG survey drew out the following challenges to setting a net zero objective:

- Understanding what changes could be made;
- Estimating the cost of making net zero changes, especially higher property related costs;
- Demonstrating net zero and charitable purpose linkage;
- Communicating the need and getting buy in from stakeholders, especially funders and beneficiaries; and
- Lack of guidance and best practice — so few have done it that case studies are thin on the ground.

The regulator and legislation has helped somewhat with these challenges — charities that qualify as large companies now have to comply with the Energy and Carbon Reporting Requirements of S172 of the Companies Act, and the 2022 Butler-Sloss case provided clarification of the 1992 Bishop of Oxford case that underpins the Charity Commission guidance on ethical and responsible investment - see [here](#).

The sector is key to tackling the challenges of climate change, after all it’s the sector that the public looks towards for action and even moral guidance on key issues. There is little question that climate change creates massive global social injustice, deepens poverty and creates health challenges - all issues the sector is hugely invested in.

Not having a net zero objective doesn’t mean that the sector isn’t engaged, the same CFG study found that 37% of charities have engaged with their Trustees around their responsibilities for net zero. These discussions are key to building towards the net zero objective and there are many manageable steps that charities can take to help them in setting that objective and making a huge difference quite quickly.

Education

It’s a huge topic, so reading and understanding climate change is essential. It can then become something that can be discussed and at least be on the agenda.

Create a team

Create a task force from across the organisation, make sure everyone is heard and that it is something everyone can feel enthusiastic about and bring great ideas to. This will build a culture of sustainability and help identify opportunities to recycle and reuse rather than sending to landfill. Small changes can make a big difference — printing policies, recycling bins, removing disposable cups, LED bulbs, turning off appliances such as monitors and kettles, turning off lights or automatic units and encouraging the donation of surplus office items.

Look at your travel policy

Encourage people away from more harmful ways of travelling or travelling unnecessarily. Switching to online meetings, car share parking, loans for travel season tickets, cycle to work schemes, paying cyclists enhanced car rates for business travel will all impact your footprint. More innovative policies could also encourage this outside of work with initiatives such as travel days so people use slower alternatives to air travel for holidays.

Who do you work with?

You should only work with people who share your values, so make sure your suppliers feel the same way as you about net zero. Make sure that the sustainability policy of potential suppliers is part of your standard procurement policy.

Be clear and commit

Write a sustainability policy and put it on your website. This will demonstrate commitment and embed the culture of sustainability. Use social media and make sure you tell people what you are doing, it will enthuse your team and encourage others to do the same.

VAT zero-rating of new charity buildings



Simon Buchan
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The First Tier Tax Tribunal (“FTT”) has recently considered an old charity VAT chestnut — namely the zero rating of new charity buildings. Simon Buchan provides an overview of the main points from the case below.

Paradise Wildlife Park Ltd (“PWP”) was engaged by the Zoological Society of Hertfordshire (“ZSH”) to construct a lion enclosure, an outside exhibition called the “World of Dinosaurs”, and a shop called the “Dino store”.

ZSH issued a certificate to PWP to have the construction works zero rated on the basis that the buildings were intended to be used solely for a relevant charitable purpose (“RCP”).

The FTT considered all the usual arguments as to whether ZSH was carrying out a business. Fatally, all visitors to ZSH had to pay an entrance fee and so the buildings were not used for a RCP.

Consequently, the FTT concluded that ZSH was carrying out a business and therefore the certificate should not have been issued.

As an aside, it seems to me that the cost of constructing “Dino store” must obviously be standard rated as it was intended to be used as a shop.

The assessment issued by HMRC to PWP for approx. £400k was upheld.

What took my eye in this case was one or two of the more idiosyncratic (desperate!!) arguments raised in the case including that the lion enclosure must be used for an RCP partly on the basis that the public had no access into it!

The other was the FTT analysis as to what constitutes a building for VAT purposes?

There is no definition of a building for VAT purposes.

The “World of Dinosaurs” comprises of a walkway through a densely wooded area. At various points along the way there are life size animated models of dinosaurs.

Previous VAT tribunals had concluded that buildings were permanent structures that enclose a volume of space or provide a space to accommodate people or objects eg dwellings, offices, factories etc.

In addition, they will normally have walls and invariably a roof.

Applying these principles to the “World of Dinosaurs” the FTT concluded that the walkway and animated dinosaurs were permanent structures, but the lack of walls and a roof meant that it was not a building for the purposes of zero-rating buildings used for a RCP.

The appeal failed on that point also.

This appeal always appeared doomed to failure and highlights the need for charities to consider their activities carefully when undertaking major building projects to ensure that they meet the narrow criteria for zero-rating new charity buildings.



Energy Crisis

Charity Commission cites energy costs as key issue for charities



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Energy costs are a huge threat to many charities amid other cost and inflationary pressures. Laura Masheder looks at the Charity Commission's recently updated guidance "Manage financial difficulties in your charity arising from cost of living pressures", which offers Trustees support through difficult financial times, and specifically sites energy costs as a key issue for the sector.

The guidance reminds Trustees to check that charities are obtaining all VAT reliefs and to check that the VAT on energy costs is appropriate for your charity - [see here](#). Alternatively our VAT team can support you with this, please contact VAT@bhp.co.uk

It also includes information around the new energy support scheme. The current Energy Bill Relief Scheme ("EBRS") which is supporting businesses, charities and the public sector with energy costs will expire on 31 March 2023.

The government have announced the replacement support scheme, the Energy Bills Discount Scheme ("EBDS"), which will roll out from 1 April 2023 for a period of one year. This scheme is hugely scaled back compared to the EBRS, in response to warnings around the sustainability of EBRS. In comparison to the £18bn of support provided over the 6 months the EBRS scheme is operational, it is anticipated the EBDS scheme will cost the Government £5.5m over the 12 months.

Whilst the scheme does benefit charities and gives some support

over the next 12 months, no part of the scheme gives targeted support specifically for the sector.

The new scheme will give non-domestic customers a unit discount of up to £6.97/MWh on gas and £19.61/MWh on electricity. You do not need to apply for this as it will be automatically applied if you are entitled to it. This discount will either be capped or not applied if either the unit prices contracted are below the thresholds of £107/MWh for gas and £302/MWh for electricity, or, if the discount would take them below this level the discount would be capped so that you would pay £107/MWh for gas and £302/MWh of electricity.

A higher level of support has been established for those entities in sectors identified as being the most energy and trade intensive (ETIs) - these are predominately manufacturing industries.

A full list of Energy and Trade Intensive Industries (ETII) has been provided by the government and a link can be found [here](#).

The following sub-sectors, in which charities do specifically

operate, have been identified as ETII:

- Library and archives
- Museums
- Operation of historical sites and buildings and similar visitor attractions
- Botanical and zoological gardens and nature reserve activities.
- The application process for ETII support has not yet been announced and clarification has been sought from the Government around the definition of 'historical sites and similar visitor attractions' which appears in the government list — there is still some hope that all heritage specific organisations could benefit from the enhanced scheme by arguing they fall into this category.

These qualifying organisations will be entitled to a discount reflecting the difference between the price threshold, £99/MWh for gas and £185/MWh for electricity, and the relevant wholesale price. This discount will only apply to 70% of energy volumes and will be subject to a 'maximum discount' of £40.0/MWh for gas and £89.1/MWh for electricity.

Full details of the scheme can be found on the **Energy Bills Discount Factsheet**

Charities should therefore update their budgets and cashflow forecasts to take account of the support that they expect to receive from 1 April 2023 and the level of costs that will need to be funded.



We're officially a Great Place to Work!

We're delighted to share the news that BHP has become a **Great Place to Work** Certified Organisation, following an independent survey carried out by the global authority on workplace culture Great Place to Work UK.

The survey gathered details from our employees on a wide range of criteria, including inclusivity, flexibility, and career progression. We scored 86 per cent overall on the Great Place to Work criteria — well above the 65 per cent threshold to achieve certification.

While on measurables such as treating staff fairly, regardless of race, gender, or sexual orientation, and feeling welcome when joining the company, more than 95 per cent of employees agreed with these points.

Our people praised the firm's flexible working opportunities, open door policy adopted by senior management and attitude towards career progression.

It's the first time that BHP has carried out the Great Place to Work survey, which makes it all

the more special to have achieved such a fantastic result.

This accreditation recognises how well we look after our team and our commitment to creating a positive workplace.

As well as being certified a Great Place to Work, we've also been officially named one of the UK's Best Workplaces for Wellbeing in 2023, as a result of the same survey.

We were assessed on people's holistic experiences of wellbeing at work, with employees asked to comment on how BHP supports their work-life balance, sense of fulfilment, job satisfaction, psychological safety, and financial security.

Evaluations also included an assessment of how well the firm was able to deliver consistency of their employee experience across all departments and seniority levels.

These accolades really solidify our position as an outstanding place to start and develop a career.



Trustee Training 2023

We're delighted to share the dates for our 2023 Trustee Training Programme.

These informative and practical webinars offer a comprehensive introduction for new trustees, as well as a useful refresher for existing trustees, ensuring they're fully aware of their legal and financial responsibilities.

The advanced sessions look in further detail at some of the key responsibilities for charity trustees and offer practical guidance on some key challenges.

Dates

26 April, 10am Introductory Session

An introduction to the financial and legal responsibilities of trustees - particularly useful for newly appointed trustees or those seeking a refresher session. This session will cover the legal aspects of different charitable legal structures, an explanation of terminology and a practical overview of the legal duties and responsibilities of trustees, including the specific standards against which they are measured. Key areas in terms of financial responsibilities cover the trustees' report, understanding the different types of funds, financial management, reserves policies, the use of trading subsidiaries and serious incident reporting.

24 May, 10am and 7 June, 2pm Advanced Sessions

The advanced session takes a more in-depth look at charity governance including the principles of good decision-making, collective responsibility and duties of confidentiality. It will also cover financial issues, including a more in-depth look at reserves policies, managing your charity through these very challenging times and ways of collaborating with other organisations.

Speakers

The speakers from BHP will be Jane Marshall, Partner and Head of Charities and Not for Profit, Laura Masheder, Charity Partner and Rachelle Rowbottom, Tax Partner, as well as Catherine Rustomji, Partner and Head of Charities at Shakespeare Martineau.

How to book

To book your free place, please click the relevant link below:

26 April:
Introductory Session

24 May:
Advanced Session

7 June:
Advanced Session



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