Charity Newsletter

Summer 2023

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

As we start the summer season of longer days and warmer weather, we have had some positive news since I wrote this editorial in the spring.

Inflation has at last started to come down. In the 12 months to May 2023 CPI was 8.7% compared with a high of 11.1% in the 12 months to October 2022.

The long-awaited updated guidance on Internal Financial Controls CC8 has finally been issued. This always was an excellent document, but it was very out of date. Fraud and financial mismanagement can happen at any charity, so it is vitally important to have suitable internal financial controls to protect your charity. Nicola Adams gives a summary of the changes in her Charity Commission update.

We are deep into the audit season so focused on ensuring that Trustees' Reports are in accordance with relevant legal requirements. Michelle Gaze's article on fundraising disclosures therefore is particularly timely.

On the VAT front there has been a positive result for The Yorkshire Agricultural Society's dispute with HMRC over the VAT treatment of admission charges to The Great Yorkshire Show. Simon Buchan looks at the implications for charities in the same situation.

And finally, we find out a bit more about Debbie Treece, Senior Manager in our charities team in York.

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In this issue:

Charity Commission update

Nicola Adams
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Nicola Adams reviews the latest news from the Charity Commission.

Update to CC8 Internal Financial Controls for Charities

The Charity Commission has updated its guidance on how to manage your charity's financial activity and use internal financial controls to reduce the risk of loss. The guidance has been restructured to make it clearer, more concise, and to cover new issues which were not relevant or in existence when the original guidance was drafted. This includes risks arising from newer technology to reflect the digital age we all live in.

New sections of the guidance cover issues including using mobile payment systems, such as Google Pay and Apple Pay, and considering donations of crypto assets, such as cryptocurrency.

The Charity Commission has also refreshed existing advice on more traditional risks of holding public collections, making payments to related parties and operating internationally. A new section has also been added on accepting hospitality.

To enable the guidance to be put into practice it contains a revised checklist. This checklist enables trustees to have informed discussions about risks, safeguards and controls needed to protect their charity's assets. Fraud and financial mismanagement can happen at any charity and this can damage a charity's financial viability, staff morale, the charity's reputation and public confidence and trust.

The updated guidance can be found on the Charity Commission website using the link: [Internal financial controls for charities.]

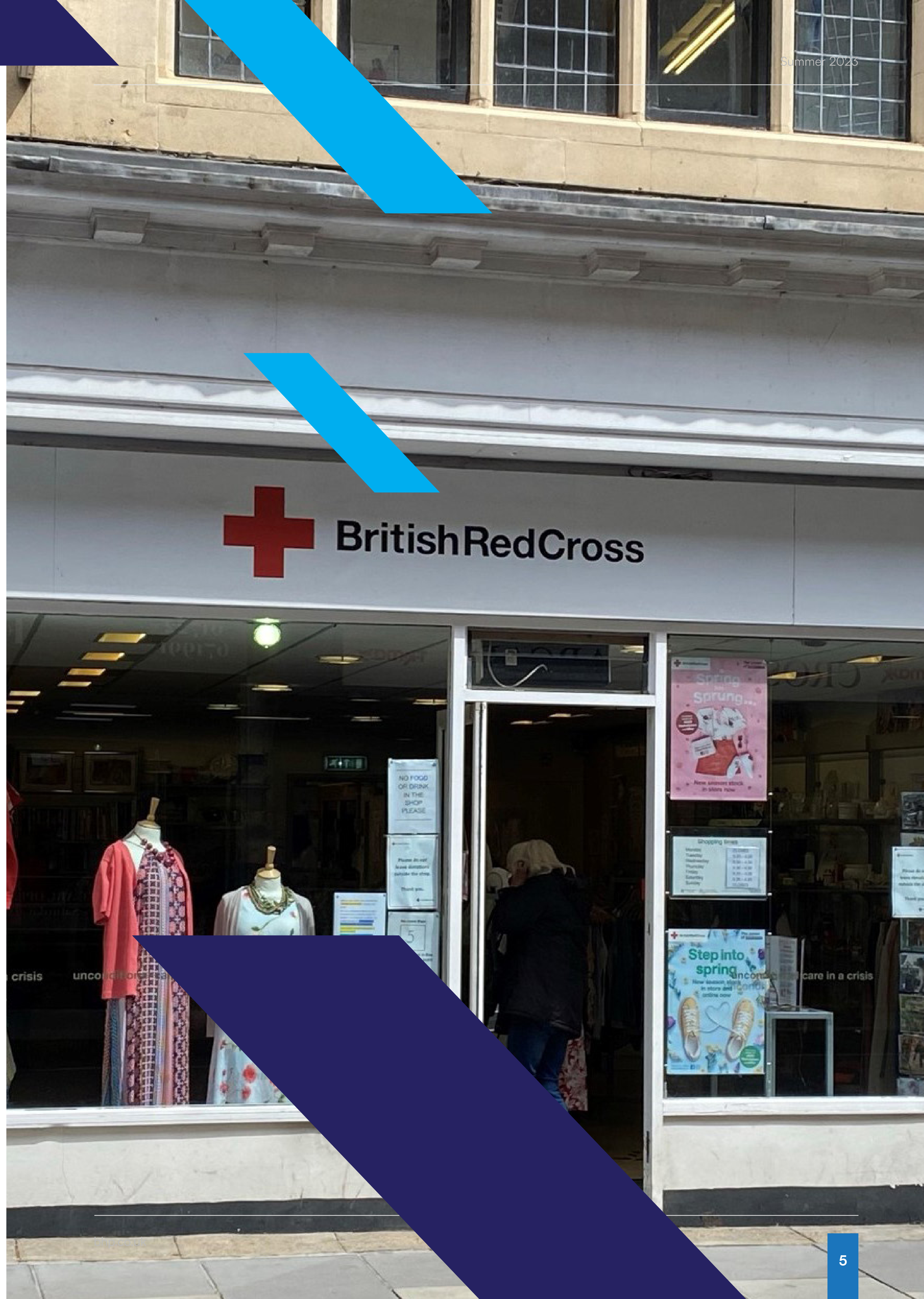
Charities Act 2022 — June 2023 changes

As we have previously advised, the changes being introduced by the Charities Act 2022 are coming into effect in stages. The first stages came into force in October 2022 and further changes have now been introduced from 14th June 2023. A summary of the June 2023 changes are discussed below:

Using permanent endowment — many charities hold permanent endowment funds, often historic in nature, which are unable to be spent on the charity's activities. The 2022 Act has introduced new statutory powers to enable charities to spend, in certain circumstances, from a small permanent endowment fund of £25,000 or less without Charity Commission authority. Certain charities may also borrow up to 25% of the value of their permanent endowment fund without Charity Commission authority. Where charities cannot use the statutory powers, Charity Commission authority will need to be sought.

Selling, leasing, or disposing of charity land — the new Act simplifies the legal requirements for land transactions. The changes include confirming a trustee or employee can provide advice on the disposal if they meet relevant requirements; widening the category of advisors who can advise on disposals; giving trustees discretion on how disposals are advertised; and removing the requirement for charities to get Commission approval for granting a short or fixed-term residential lease to a charity employee.

For more information, click here



The attributes of a high-quality annual report and accounts

Jane Marshall
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The Financial Reporting Council (FRC) has published new guidance material, "What Makes a Good Annual Report and Accounts (ARAs)". Jane Marshall takes a look at the implications for the charity sector.

Although this is aimed at the for-profit sector, there is a direction of travel that may impact the next charity SORP, as the FRC explain that the publication can be applied to all companies of any size, and any accounting framework. As well as complying with relevant accounting standards, laws and regulations, and codes, high quality ARAs are also responsive to the needs of stakeholders and more than just a compliance exercise. Every business is different and, as a result, what a good ARA looks like will vary between individual entities.

Set against a backdrop of materiality, the guidance sets out the FRC's view of the attributes associated with a high quality ARAs. It identifies these attributes using a framework of the 4Cs of effective communication and the corporate reporting principles.

Effective communication principles

Company specific
High quality ARAs are specifically tailored to the company.

Importantly they are not generic or boilerplate, but instead include insights into the board's decision making and explain the company's business model.

Clear, concise and understandable
Clear, concise, and understandable ARAs communicate information efficiently using straightforward language and short sentences.

Clutter free and relevant
Only relevant information is included. Duplicate information is to be avoided, instead using cross references to relevant information contained elsewhere in the ARA.

Comparable
ARAs should be comparable to company information published in previous years.

Corporate reporting principles
The FRC report sets these out, following the mnemonic ACCOUNT:

- Accurate
- Connected and consistent
- Complete
- On-time
- Unbiased
- Navigable
- Transparent.

Materiality
With regards to materiality, the FRC explains that: "Materiality is the bedrock of corporate reporting. It is a fundamental concept embedded in accounting frameworks and the primary tool that helps companies to focus on key matters for them and their stakeholders. Materiality informs the breadth and depth of what needs to be included in the full ARA.

"Information is material if omitting it or misstating it could influence the decisions and assessments of ARA users."

In addition, the report makes clear that information can be material, either on the basis of quantitative factors, qualitative factors, or both. Materiality should be determined in the context of each entity's business. Whether a particular piece of information is material will vary between entities.

The concept of materiality is implicitly recognised in the strategic report requirements, which include filters such as 'principal' risks and uncertainties, and 'key' performance indicators. The charity sector is already familiar with these.

It was announced on 24 May 2023 that the Department for Business and Trade (DBT), working with the FRC, is conducting a review of the non-financial reporting requirements UK companies need to comply with to produce their annual report and to meet broader requirements that sit outside of the Companies Act.

The review will also consider if current company size thresholds (micro, small, medium and large) that determine certain non-financial reporting requirements, and the preparation and filing of accounts with Companies House, remain fit for purpose.

The consultation will close for comments on 16 August 2023. So, it looks like change is on its way in the for-profit sector, which can only mean more onerous reporting in Annual Reports.

The charity sector is way ahead of the for-profit sector in terms of the preparation of high-quality annual reports. Most charities would be able to use the exceptions in FRS102A if they were for-profit entities. Instead, the Charities SORP already provides guidance for charities on how to apply FRS 102 to 'true and fair' charity accounts and includes charity-specific requirements that are additional to those of FRS 102, specifically, requirements relating to the trustees' annual report, fund accounting, the format of the statement of financial activities and additional disclosures.

Many in the charity sector would argue that the reporting requirements for smaller charities are far too onerous. It should be remembered that over 99% of registered charities would be classed as 'small' in company law terms.

The joint SORP-making body reshaped the Charities SORP development process following its governance review in 2018-19 to focus on the needs of users of the SORP to prepare high quality annual reports and accounts, and those who use that information for a variety of purposes.

Their work since then has been focused on the needs of those two groups with a particular focus on how smaller charities preparing accruals accounts can be provided with an accounting framework that is proportionate, appropriate and practical. This in turn would support the preparation of high quality qualitative and quantitative information that is relevant to those who want to receive it.

At present, the revised Charities SORP is not expected to be published until 2024, and therefore allows only a short period of time prior to the effective date of 1 January 2025 for charities to understand any changes that are relevant to them. Whether there will be any further consultation once the revised SORP is published is yet to be seen.

Fundraising Regulator research and updated guidance

Michelle Gaze
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Michelle Gaze provides a reminder of the fundraising statements that must be included in your annual report, as well as an overview of the research and new updated guidance.

At the beginning of 2023, the Fundraising Regulator published new research and updated guidance to help charities comply with the fundraising requirements in the Charities (Protection and Social Investment) Act 2016 ("The Act").

The Fundraising Regulator ("the regulator") is the independent regulator of charitable fundraising in England, Wales and Northern Ireland. It was set up in 2016 as a result of media exposure of unacceptable fundraising techniques and seeks to build public trust and maintain high fundraising standards across the UK.

Any organisation that undertakes fundraising can apply to register with the regulator. If a charity spends over £100K on fundraising each year, they are invited to make a voluntary contribution to support the costs of the regulator through the annual fundraising levy (the levy amount varies based on fundraising expenditure). Registration is also open to charities who spend less than £100K a year.

The Act requires all charities who are subject to a statutory audit in England and Wales (those with income over £1m, or gross assets over £3.26m and income over £250K) to provide statements in their annual report in relation to their fundraising, which is submitted to the Charity Commission annually within their financial statements.

These statements cover key aspects of a charity's fundraising activity and fall into the following requirements:

a. The approach taken by the charity to activities undertaken by the charity, or by any person on behalf of the charity, for the purpose of fundraising, and in particular whether a professional fundraiser or commercial participator carried on any of those activities;

b. Whether the charity or any person acting on behalf of the charity was subject to an undertaking to be bound by any voluntary scheme for regulating fundraising, or any voluntary standard of fundraising, in respect of activities undertaken on behalf of the charity, and, if so, details of the scheme or standard;

c. Any failure to comply with a scheme or standard mentioned under paragraph (b);

d. Whether the charity monitored activities carried on by any person on behalf of the charity for the purpose of fundraising, and, if so, how it did so;

e. The number of complaints received by the charity, or a person acting on its behalf, about activities run by the charity or by a person on behalf of the charity for the purpose of fundraising;

f. What the charity has done to protect vulnerable people and other members of the public in the course of, or in connection with, such activities.

We are now almost halfway through the year and many charities are likely to be in full swing of preparing their annual report for inclusion in their financial statements. It will therefore be worthwhile referring to the research and guidance summarised below to ensure you comply with the requirements of the Act.

Research conducted by the regulator

In July 2022, the regulator reviewed the annual reports of 198 charities. The research sought to highlight good practice and identify areas for improvement in the reporting of fundraising activities within annual reports. This research built on previous research conducted in 2019 and 2020.

Following their research, the regulator found that there are signs of improvement in reporting, but overall, more action is needed by charities to fully meet the requirements.

The research also found that those charities that did not pay the voluntary fundraising levy were less likely to meet the requirements in comparison to those who did.

The findings of the research found that for levy paying charities:

- An increasing number reported on fundraising approaches (88%), voluntary regulations and schemes (80%), and complaints, (69%) compared to previous years;
- Only 40% provided information about how they monitor fundraising activities carried out 'on behalf of' the charity, and only 48% stated what they do to protect vulnerable people and other members of the public while fundraising;
- Only 33% (47 of 144 reports) included a statement on each of the requirements a, b, c, d, e and f; and
- 9% (13 of the 144) reported on none of the requirements.

For non-levy paying charities:

- Only 13% (5 of 38 reports) reported on all the requirements; and
- 32% (12 of 38) reported on none of the requirements.

For more detailed explanations of the findings, please refer to the link [here.]

The results of the research from the regulator shows that, whilst compliance is improving, the sector still has a long way to go to improve the reporting on the requirements of the Act within annual reports. Indeed, it was noted by the regulator that "even when these fundraising statements were included (in the annual reports), they typically lacked sufficient detail".

When preparing your annual report for 2023, it is well worth referring to the updated guidance from the regulator to understand the reporting requirements and your legal duties. Even where your charity is not subject to a statutory audit, it is considered good practice to include narrative on your fundraising practices to provide openness and transparency and help to build public trust in your processes.

The updated guidance can be found at the link [here.]

Meet the team - Debbie Treece

Debbie Treece
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Debbie Treece joined BHP as a graduate eight years ago in 2015. She is a Senior Manager based in our York office.

What attracted to you to BHP?
I went to York University, so I was looking for a firm based in York. I thought I'd apply for a job at BHP, went to the interview and got a really good feel for the firm — and the rest is history!

What does a typical day at work look like for you?
They're all different; one day you might be out visiting clients, the next in the office reviewing files or coaching more junior members of staff.

How has BHP helped you in your career so far?
I joined as a graduate so BHP has supported me through my ACA qualification. The York team in particular have continued to provide support in my development — from being a new graduate right through to my current role as a senior manager in the audit team.

What are your highlights and key achievements?
Finding out that I had passed Case Study in December 2017 was a definite career highlight for me, especially after all the hard work it had taken to get to that stage.

What or who inspires you at work?
I think everyone so far has mentioned her, but Jane Marshall has been, and continues to be, a big inspiration in terms of my role within the Charities team. Dan Sowden, Tom Bell, Jonathan Verrier and Mike Wooldridge in the York office have all supported me at various stages of my career to date.

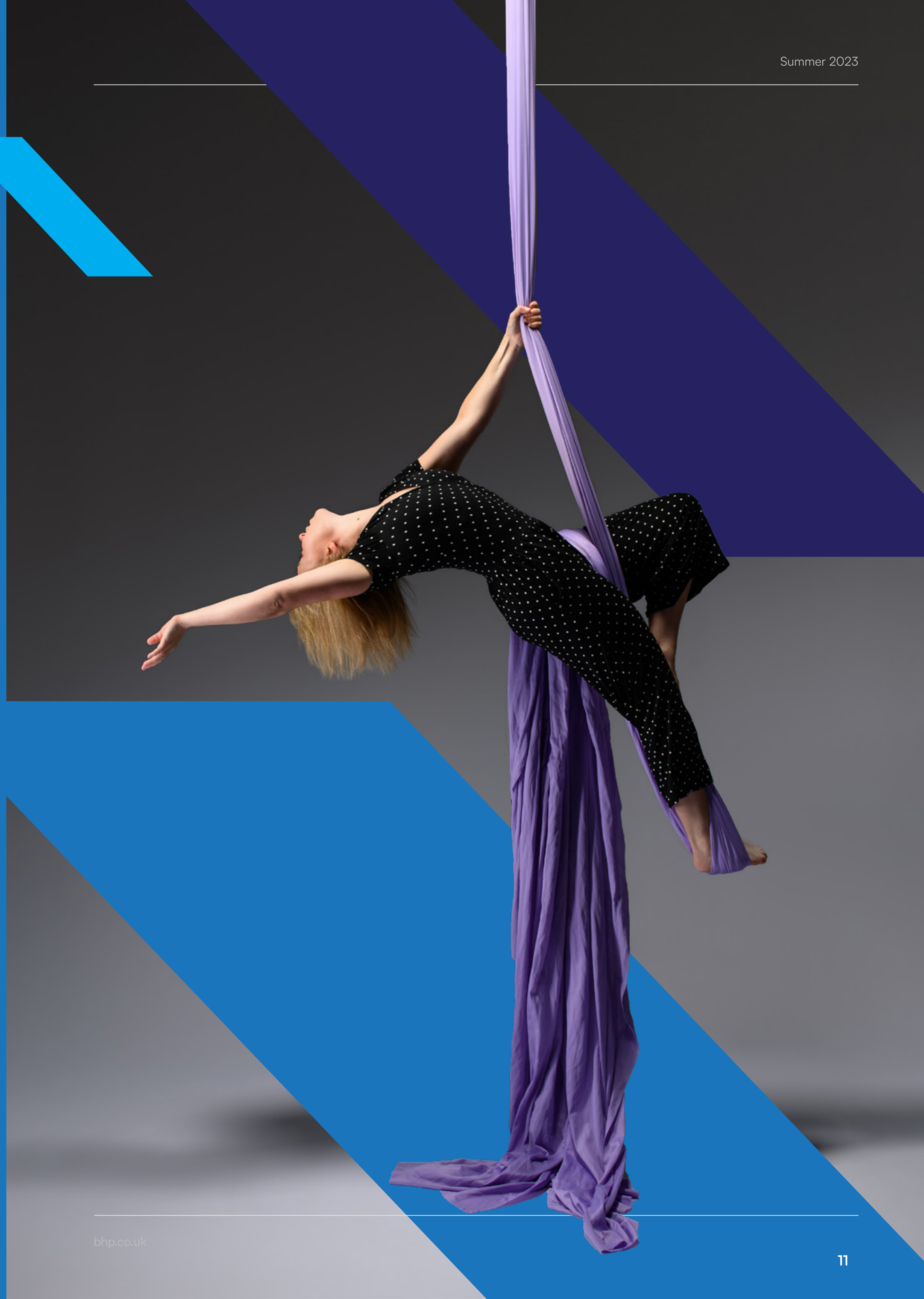
What do you enjoy doing outside of working?
A few years ago, I started learning aerial silks and hoop, which I now do most weeks. I also enjoy yoga, cooking and just curling up with a nice cuppa! I have also recently been asked to take on a role as treasurer for a charity in York, so I'm sure that will be great for furthering my experience within the charity sector.

What do you prefer? A TV series or a film? And which genre do you prefer?
I would probably say a TV series that you can really get into — crime and mystery type series are my favourite.

What is your favourite type of cuisine and why?
I love Thai food as it is really fresh and vibrant!

What type of holiday do you prefer? Beach, active or city break?
I do enjoy a beach holiday, but probably the most memorable holidays I've been on to date have been active, including a trip to Machu Picchu in Peru — so I'll have to go for that.

If you weren't in your current role, what would be your dream job?
I probably wouldn't be all that good at it, but the idea of being an interior designer has always appealed to me.



The power of collaboration

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Laura Masheder considers whether collaboration could be a win-win proposition in a turbulent economic climate.

The world has changed a lot over the past few years. Post pandemic, we find ourselves amid the cost-of-living crisis with inflationary pressures compounding tightening public finances. It feels inevitable perhaps that the charity sector will again be at the front line as we navigate difficult times.

Pressures to deliver more to meet need, but with increasing costs and funding reducing in real terms is a challenge faced by many charities. Cost reduction is finite in its benefit, and while value for money is really important, over time, minimising expenditure reduces the quality of what you can deliver. This may manifest itself in insufficient infrastructure to manage the charity effectively, an under-invested estate that needs significant capital expenditure to make it once again fit for purpose, or poor staff retention which may be created by low morale and uncompetitive benefits packages.

Looking at the efficiency of how you deliver, new funding opportunities, diversification, commercial opportunities and collaborative working are all more sustainable ways to improve the finances and resilience of your organisation.

Collaboration

Collaboration can take many different forms. Many people think of mergers when we talk about collaboration, and while this is the right solution for some situations, collaboration can take place at many levels. At one end of the spectrum there may be quite low levels of activity such as information and resource sharing, while at the other there may be a lasting commitment such as joint delivery or a merger of the organisations.

Working with other organisations can help you raise additional funding. You can take advantage of cost sharing opportunities, and many funders encourage collaboration to remove duplication of effort and to potentially increase the reach of your work.

The Charity Commission have for some years encouraged and reminded trustees of their responsibilities. The Charity Commission publication Choosing to collaborate: helping you succeed - reminds trustees that:

"Collaboration can lead to improved organisational effectiveness, reduced duplication, better use of resources and more value for money, all of which enable the charity to better help its beneficiaries. Trustees should consider frequently whether there are any aspects of their work that can be better delivered in partnership with others."

Potential collaboration models, with the structure and complexity varying include:

- Knowledge sharing
- Consortium bids
- Joint activities
- Joint ventures
- Mergers
- Cost sharing centres
- Staff secondments.

While collaboration in the sector tends to be with not-for-profit organisations with similar objects, charities can also collaborate with commercial organisations. Such collaborations may feel less comfortable, but there may still be benefit to your organisation

providing the relationship is properly managed. The Charity Commission have acknowledged this both as an opportunity and as a risk that should be managed, and it has issued Guidance for charities with a connection to a non-charity to help manage the process of working with commercial organisations.

The legal position of all collaborative working should be very clear, and appropriate professional advice sought to ensure that the necessary legal agreements are in place. The taxation and VAT status of such arrangements can be especially complex and a view of these should be sought before arrangements are entered into to ensure that the structure does not create unmanaged taxation or VAT leakage.

Also, a reminder that collaboration must always be in furtherance of your organisation's own objectives. As entities come together and plans go through reiterations and multiple boards and committees, they can morph and move away from the original vision. A charity must only operate in line with its own objectives and the risk of mission drift may also be a real one when you work collaboratively.

Is it really a win-win?

There is a sense that the Commission sees less collaboration than it would expect. However effective collaboration can be hard to achieve, and dependent on the form, there may be disadvantages/risks such as:

- Reduced agility and slower decision making - at least two executive teams will need to agree a proposal which will then have to be ratified by two Boards of Trustees.
- Operational changes may be required to standardise delivery across a service if delivered by different organisations.
- You may lose or blur your identity if you become too closely aligned to a consortium or work too closely with another entity — this may harm your ability to raise funds independently and/or confuse your stakeholders.
- Setting up the collaboration is likely to incur cost and be time consuming which has both a direct and opportunity costs.
- Due diligence will be necessary for all of your partnerships. A failed collaboration or one with the wrong partner can cause huge reputational damage and expose your organisation to financial damage/potential liabilities incurred by the partner.

Collaboration can have many benefits; however, the process needs to be properly managed by both parties to ensure that any risks or disadvantages can be mitigated.

Kreston Charities Report 2023 — key findings

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Neil Baldwin provides an overview of the Kreston Charities Report 2023.

Following the Covid-19 pandemic, the impact of the war in Ukraine and the cost-of-living crisis, the findings, perhaps unsurprisingly, indicate an uncertain future for UK charities over the next few years. Taking in feedback from more than 2,000 UK charities of various sizes, the report focuses on nine main areas of the charities sector as follows:

Challenging financial positions
Despite 56% of charities being in a more sustainable financial position than prior to the Covid-19 pandemic, continued economic uncertainty is reducing income and increasing costs with over a quarter believing they don't have sufficient reserves to cover future plans.

Recruitment
The sector is of course not alone in encountering economic challenges, and this in turn has made both recruitment, and, perhaps more worryingly, retention of key staff increasingly difficult in 64% of those surveyed.

Collaboration
Increased financial pressures have led to more and more charities collaborating with others in order to continue to provide for their beneficiaries. Over a third have also confirmed they would consider merging with another charity with similar objectives as their own.

Risk management
The Covid-19 pandemic didn't just bring about doom and gloom to the sector; 81% of responders now have more confidence in their risk management processes. These processes have obviously been tested over the past few years and over half of charities believe we'll experience a similar event that will impact their organisation over the next few years.

Public perception
Another positive from the pandemic is that it provided a platform to showcase the fantastic work that is done within the third sector. Over three quarters of those surveyed now feel that the sector is more valued by the general public than prior to the pandemic.

Cyber security
Now widely recognised as an essential part of protecting assets in all organisations, it is pleasing to see that over half of charities surveyed have stepped up cyber security training for staff in the last 12 months. However, this is an ever-increasing area of risk and those that don't feel they have adequate protection would be well advised to ensure this is prioritised in the coming months.

Equality, diversity and inclusivity
A historic concern in the sector has always been the lack of diversity in both trustees and workforce and the findings continued to reflect this. Just under half those surveyed thought their workforce was lacking diversity whilst just under three quarters thought their Board of Trustees ought to be more diverse.

Mental health
Another area that the pandemic brought to the fore was the mental health of people. The research shows that this is a key area that charities are having to deal with as the mental health of beneficiaries is being impacted more than prior to the pandemic. It is pleasing to see that, to help combat this issue, mental health support offered by charities to their staff and volunteers is increasing in 72% of cases.

Environmental matters
Another key area of focus at the moment is climate change and impact on the environment. 83% of those surveyed confirmed that their organisations were addressing these issues but surprisingly 72% are not reporting this in their annual report (either as they are not required to, or they deem it not necessary).

Overall, the survey highlights that progress has been made in a number of areas but, as anyone involved in the sector will testify, challenges are always just around the corner. There are a number of key issues that charities will be required to consider in order to secure their futures.

The Yorkshire Agricultural Society - VAT case

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At first glance it is difficult to see why HMRC pursued this case to the The First Tier Tribunal (FTT) and when they got there the arguments that they put forward left them, in Simon Buchan's opinion, with "egg" on their face and looking a bit "sheepish".

The FFT has recently ruled in favour of The Yorkshire Agricultural Society (the society) in its dispute with HMRC over the VAT treatment of admission charges to The Great Yorkshire Show (GYS).

The background to the dispute was that the society had formed the view that the admission charges to the GYS were VAT exempt under the fundraising exemption and treated them as such from 2017 onwards. The society also submitted a claim for VAT paid in "error" on admissions to the 2016 show.

HMRC disagreed with the society's view and refused the claim for the 2016 admissions and issued an assessment for the admissions from 2017 onwards.

The issue was therefore relatively straightforward — were the admission charges exempt or standard rated?

The relevant legislation in the UK is VAT94, Sch 9, Grp 12, Item 1.

The supply of goods and services by a charity in connection with a fundraising event can be exempt from VAT if the following conditions are met:

a) the event is organised for charitable purposes;

b) the primary purpose of the event is the raising of money; and

c) it is promoted as being primarily for the raising of money.

The society appealed on two points:

1. They met the conditions of the exemption; and

2. The assessment raised by HMRC was invalid.

The FTT considered the assessment first of all and found that it was invalid having been raised outside the statutory time limits for issuing assessments. This in itself provides a salutary lesson - never assume assessments are correctly raised and check their validity just in case.

Turning now to the VAT liability issue.

The FTT was generally critical of HMRC's presentation and arguments in this case.

For example, the tickets, fliers, programmes and website included the following statement:

"The Great Yorkshire Show raises funds for the Yorkshire Agricultural Society to help support farming and the countryside."

The FTT also thought that HMRC's interpretation of Item 1 (b) was far too restrictive. Whilst fundraising was not the exclusive or foremost purpose of the show it was sufficient to be a main purpose alongside the promotion of farming.

So, what are the implications of this decision?

The decision, whilst only binding on the parties involved, appears to relax the conditions for exemption and will hopefully cause HMRC to revisit their policy in this area.

Charities should therefore consider the implications of this on their activities and whether it impacts their VAT recovery position.

The assessment issue also provides a timely reminder that tax payers should check that HMRC assessments are validly made and issued in time.

Doing our bit for the community

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One of the things we're really proud of at BHP is the fact that our people are so keen to give their time to support charities and the communities we live and work in. Rachelle Rowbottom explains more.

Last year, we collectively raised an amazing total of £37,000 for a whole host of charities across the UK. By far the biggest success of the year was the BHP Yorkshire Three Peaks Challenge in May 2022, which amassed £20,381 for worthy causes. There were also many individual and team charity challenges, as well as several foodbank and gift collections donated to hospitals and charities throughout the year.

You can read more about our CSR activity in 2022/2023 **here**.

As well as our regular fundraising efforts, everyone at BHP is actively encouraged to take a paid day or half day to carry out voluntary work in the community.

Not only does volunteering help others, but it can improve the wellbeing of the volunteers by providing them with valuable new skills and experiences and boosting their confidence. And don't forget the fun, teambuilding aspect associated with getting out in the fresh air and working as a group to achieve a common goal.

This year, we're organising lots of opportunities for our people to take some time out from work to help improve the local environment, with the BHP Partners organising volunteering activities across Yorkshire and Derbyshire.

Our first event took place at Woodhouse Washlands nature reserve in Swallownest, Sheffield. On one of the warmest days of the year so far, a large group of BHP volunteers spent the afternoon carrying out general maintenance of the paths and meadows.

Their tasks included grass raking, cutting back branches, clearing invasive plants and drainage works. Our team really got stuck in and did a great job tidying the pathways around the nature reserve.

BHP Tax Partner Chris Humphreys, who volunteered on the day, said: "It was great to be away from the day job and to spend some time with the wider BHP team. Even better to learn all about the Woodhouse Wetlands and the work being done to maintain and manage the area. I loved the afternoon although felt it later!!"

Two further volunteering days have now taken place at Meanwood Urban Farm in Leeds and Stoney Ridge Plantation in Bradford.

Four more events are planned over the course of the summer, including cleaning shrubbery at Cromford Mills in Matlock and removing Himalayan Balsam at Moss Valley Woodlands in Sheffield.

Keep an eye out on our social channels for photos from all of our future activities.

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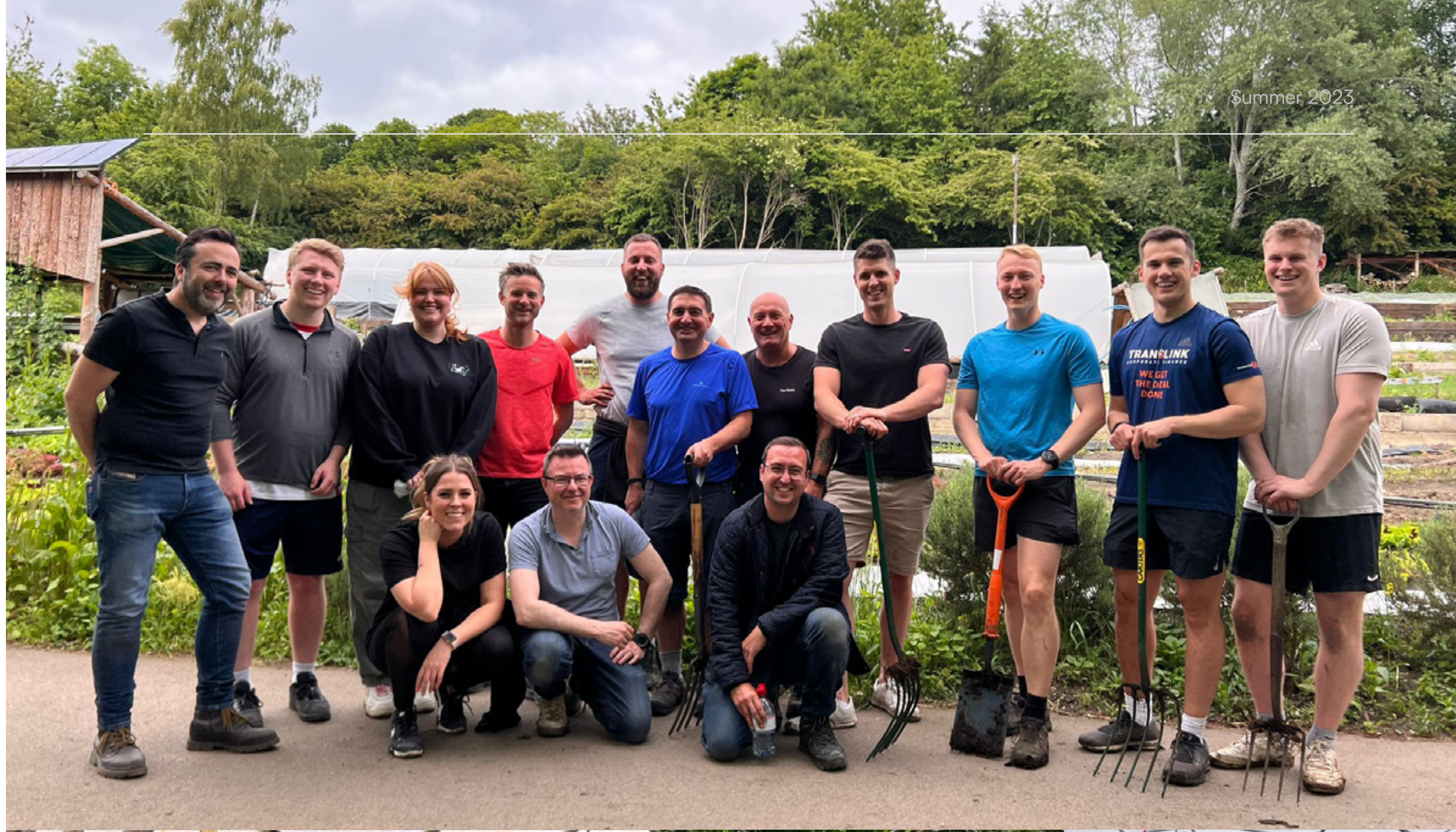

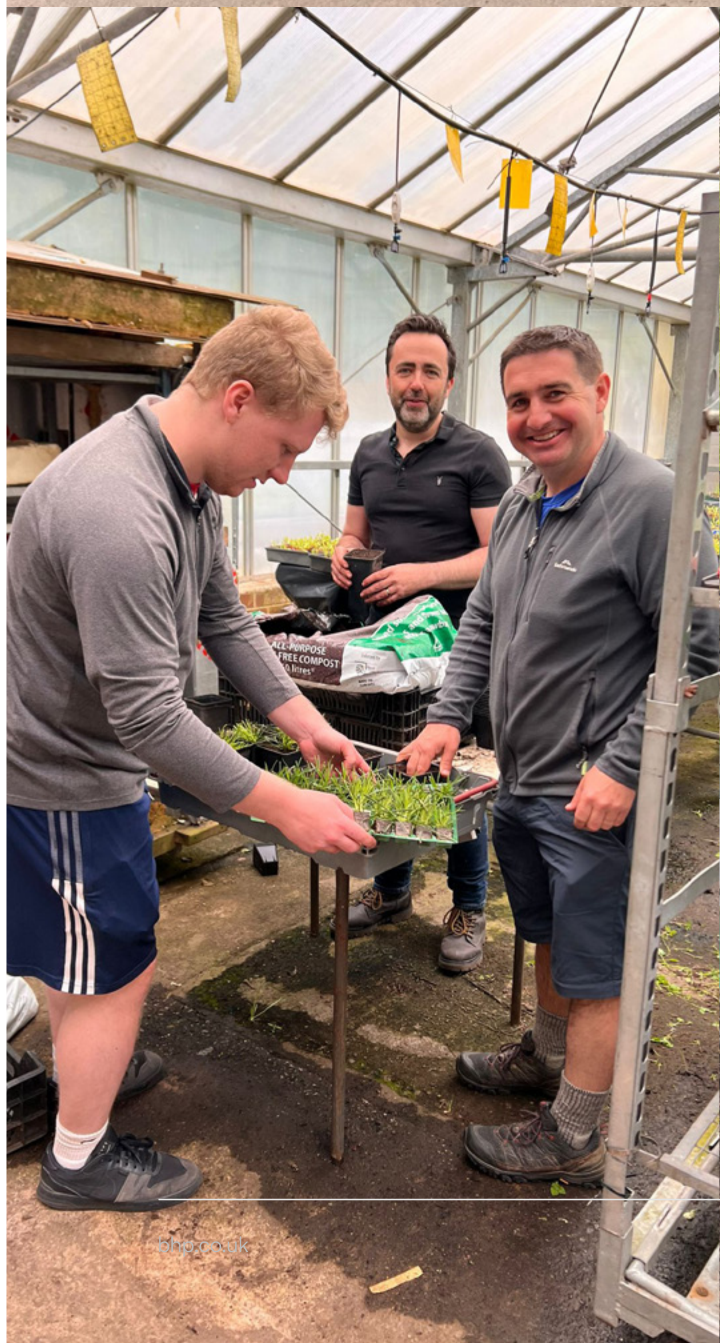

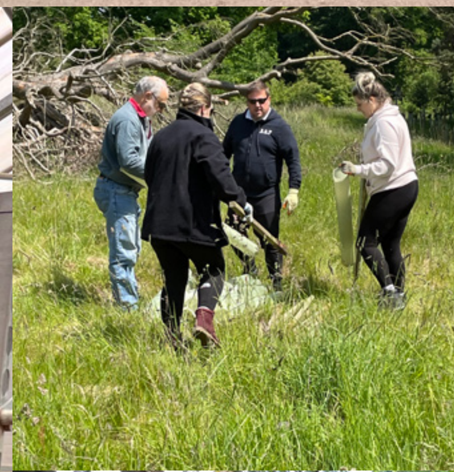

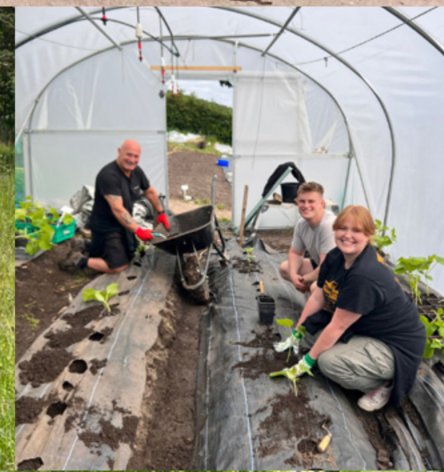

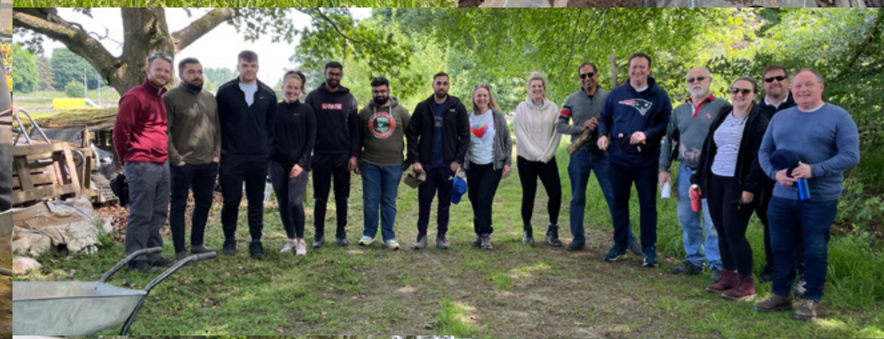

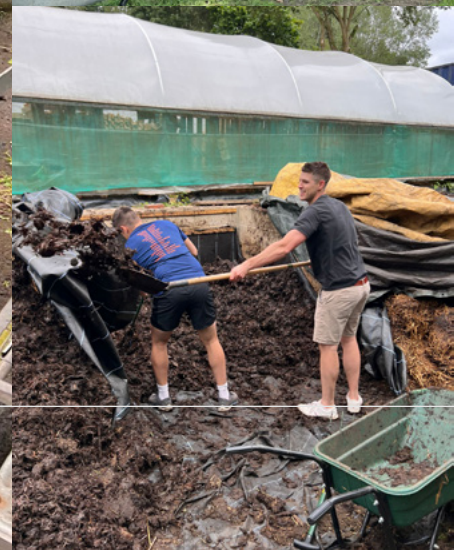

Delivering quality trustee training - next date announced

In 2023, we have once again delivered our free trustee training sessions. Our informative and practical webinars provide a comprehensive introduction for new trustees, as well as a useful refresher for existing trustees. The high quality content was presented by Jane Marshall, BHP Partner and Head of Charities and Not for Profit, Laura Masheder, BHP Partner, and Catherine Rustomji, Head of Charities at Shakespeare Martineau LLP.

We will be running an additional advanced trustee training webinar on Wednesday 13 September if you were unable to join us for this session. Please click here for more information.

119 trustees trained

3 webinars delivered

"Jane, Catherine and Laura are excellent presenters. They share their knowledge in a clear, concise and uplifting way, keeping my attention throughout. I highly recommend attending any webinar they run. Clear, concise and highly relevant training for all charity trustees"

Noemie Benazet, Glitch

Save the date

15th annual BHP Charity Conference 2023

When?
Wednesday 8 November

Where?
The Cutlers Hall, Sheffield

We'll be announcing more details about our annual charity conference shortly...

BHP

Get in touch

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