

Fundraising: new guidance for charity annual reporting

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Last month, the Fundraising Regulator published guidance for charities and auditors on the impact of the Charities (Protection and Social Investment) Act 2016 (the '2016 Act') provisions regarding fundraising. This serves as a helpful reminder to charities of the key features in the 2016 Act.

The additional reporting requirements will kick in for all charities above the audit threshold with accounting periods starting after 1 November 2016.

As a reminder, the guidance lists the following extra information the 2016 Act expects to be included:

- *'The charity's approach to fundraising activity, and in particular whether a professional fundraiser or commercial participator was used.*
- *Details of any voluntary fundraising scheme or standards which the charity or anyone fundraising on its behalf has agreed to. This includes the Fundraising Regulator and its Code of Fundraising Practice.*
- *Any failure to comply with a scheme or standard cited.*
- *Whether and how the charity monitored fundraising activities carried out on its behalf.*
- *How many complaints the charity or anyone acting on its behalf has received about fundraising for the charity.*
- *What the charity has done to protect vulnerable people and others from unreasonable intrusion on a person's privacy, unreasonably persistent approaches or undue pressure to give, in the course of or in connection with fundraising for the charity. Here the charity might report whether it has signed up to receiving suppressions under the Fundraising Preference Service.'*

Those Charities affected should also mind the recommendations made to auditors in the guidance. In particular, this guidance stresses that registration with the Fundraising Regulator, while not yet mandatory, is highly recommended. Auditors are advised to *'make it clear that the Charity Commission under its CC20 Guidance advises that charities should comply with the Code of Fundraising Practice.'*

As a final note, in order to ensure compliance, auditors have been encourage to report failure to comply with the 2016 Act to the Charity Commission, although it has not been included as a matter of material significance where auditors have a duty to report.

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