



Dec 2015

Amended guidance for independent school charities

Updated guidance for trustees of fee-paying educational charities including independent schools has been published by the Charity Commission, following concerns raised in parliament that only a few independent school sports and arts facilities are accessible to poorer pupils from state schools. This is despite previous guidance recommending that sharing facilities with local state schools is one way of demonstrating that trustees are running their charities for the benefit of the public.

As good practice, the Charity Commission has advised trustees to set out their approach to public benefit in relation to the arts, music, drama and sport in their annual report. The Commission has also updated its example trustees' annual report for a charitable school to reflect the new guidance.

To read more on the guidance... [Click here](#)

Charity Commission publishes whistleblowing guidance

The Charity Commission has published guidance for charity employees who are concerned about certain types of serious wrongdoing by their employers, which they can report to the Commission in writing via a dedicated whistleblowing e-mail address. The guidance sets out key points relating to whistleblowing, explaining that charity employees may be protected from victimisation by their employer under the Public Interest Disclosure Act 1988 (as amended) if they report concerns that meet the requirements for 'protected disclosure'.

The types of concerns that qualify as protected disclosures include criminal offences, danger to the health and safety of individuals, miscarriages of justice, breaches of legal obligations, damage to the environment or the deliberate concealment of information indicating that any of these acts of wrongdoing have taken place. The guidance also sets out how the Commission deals with whistleblowing disclosures and signposts concerned charity employees to sources of free and confidential advice.

[Click here](#) to read more about the guidance

Review of high governance costs published by Charity Commission

The Charity Commission has published a review of charities that have spent a particularly high amount on governance costs such as auditing, legal advice, trustee meetings and the preparation of accounts.

The review is part of a series of reports published by the Commission to highlight aspects of regulatory concern following checks on charities' compliance with the Charities Statement of Recommended Practice (SORP). According to the Commission, charities with incomes of more than £500,000 typically allocate around 4% of their budget for governance costs, but the review found 76 charities with governance costs of between 20% and 100% of expenditure.

Only three charities were able to provide a reasonable explanation for this, and 78% of the charities reviewed had misunderstood the meaning of governance costs and the requirements of the SORP. As a result they had included governance costs with the general costs of administering the charity.

To read more about the review [Click here](#)

CAGE withdraws application for judicial review

Advocacy group CAGE has withdrawn its application for a judicial review of the Charity Commission's actions, which CAGE had considered to be exceeding the regulator's role. CAGE had applied for the review in July 2015 after the Charity Commission had contacted two charities (Joseph Rowntree Charitable Trust and the Roddick Foundation) seeking unequivocal assurances that they would stop funding CAGE and had no intention of doing so in the future...

[Click here](#) for the details and the Commissions response

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UK200Charity & Education Group

We are specialist chartered accountants and lawyers providing accounting, legal and advisory services for clients in the charity sector. Our members have a wealth of knowledge and understanding of the sector, providing expert support and assistance for charities ensuring Trustees discharge their responsibilities properly as defined by Charity Law, guidance issued by the Charity Commission and OSCR including the application of the SORP to the annual report and accounts, audits and independent examinations and advice on VAT, Gift Aid procedures, investments and funding.

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