

# Our charity and not-for-profit solutions



How our specialist  
advisory team  
can support you

Helping you prosper

Whatever your needs, we will work with you to tailor our service offering to suit you, with an ultimate focus on helping you prosper.

## A broad range of specialist services for charities and not-for-profit organisations

We like to work in partnership with our clients, maintaining close, supportive relationships that provide valuable input.

Our work with not-for-profit (NFP) organisations forms an integral part of our business.

We are proud to have experience advising a wide range of clients across the sector, including grant-making trusts, international charities, educational bodies, academies, membership associations, and many other charities and trusts across the UK.

The spectrum of organisations in the not-for-profit sector is what makes it unique and what makes us passionate about the services we can offer.

We provide tailored audit, accounting and taxation services to help you maintain a financially sound organisation, allowing you to focus on meeting your core objectives.

This document sets out our key offerings with information on each service. You will also find contact details for the relevant expert at UHY Ross Brooke who will be able to assist you.

Whatever your needs, we will work with you to tailor our service offering to suit you, with the ultimate focus being on **helping you prosper**.



Our national specialists are committed to providing a comprehensive range of audit and accounting services specifically tailored to meet the needs of charities and not-for-profit organisations.

# Our key NFP service offerings

The following are just a few of the specialist areas that our team can support you with. A list of key members of our team and their profiles and contact details can be found at the back of this booklet.

## Assurance

### External audit

You need external auditors who understand your operations, your strategic objectives, and your sector, and who are committed to your success by providing proactive advice that adds value to your operations.

Our annual audit provides far more than just statutory compliance. We audit NFP organisations across the spectrum of the sector, from local charities of varying sizes to major national organisations. Our network UHY Hacker Young's clients include three of the UK's top ten grant-giving foundations. We bring a wealth of experience to each engagement and will draw on our expertise to provide real commercial advice.

We are proud of the diverse nature of our ever-growing audit client base, but also of our partners' sector capabilities and their ability to bring real insight and acumen for the benefit of their clients.

We offer an effective and timely audit service, tailored to your timetable, with the benefit of our supportive approach. We are very familiar with your financial and regulatory environment and will use our knowledge and experience to guide you through the process and keep you up to date with forthcoming regulatory changes.

We make it our business to stay abreast of changes to the Charity SORP and other regulatory guidelines that charities must adhere to. We use this knowledge to proactively advise you of any necessary adjustments or developments within your operations, and to support the smooth running of the organisation.

### Independent Examinations

Under current legislation, if your charity has income that exceeds £25,000 per year, it is required to have an Independent Examination.

We offer cost-effective Independent Examinations and we will ensure that your financial statements comply with all the legal and financial reporting requirements.

### Grant audits

From time to time, donors may require charities to undergo a grant audit. When this situation arises, we are on hand to offer a range of grant audits. We will spend time understanding the precise requirements and then offer a tailored service to ensure that you comply with the conditions imposed by the donor.

Our reports are clear and will conform with the relevant audit framework required; giving you confidence that you have fulfilled your responsibilities.

**“UHY Hacker Young's team is responsive and has a good understanding of our organisation. At all levels of the audit team they have been friendly and have worked hard to maintain continuity and build a good relationship with us.”**

**Philippa Charles**  
**the Garfield Weston Foundation**

## Management services

### Bookkeeping

We offer a range of bookkeeping services to suit your precise requirements. We tend to recommend cloud accounting packages so that we can offer real time support and you can review your accounts remotely, at any time of the day.

### Management reporting

One service we offer is to review your accounting systems and the chart of accounts during the year to ensure that they are producing the information and reports required and advise you of any improvements.

Based on your information, we can work with you to produce management accounts in intervals that suit you, whether it be monthly, bi-monthly or quarterly. Before starting any assignment, we will discuss what information is important to you so we can tailor your reports accordingly.

Where possible we will also consider your year end statutory accounts to ensure that they are joined up with your management reporting, helping your Trustees to link the two.

You will also receive advice from us during the year on the typical accounting challenges for charities so that they are identified and dealt with before the audit.

### Accounts preparation

We recognise that a charity's statutory accounts are more than just numbers on a page.

It is important that your statutory accounts tell the story of the activities of your charity, with a consistent balanced message flowing from the Trustees' Report right through to the Statement of Financial Activities, Balance Sheet and notes.

We ensure that our clients statutory accounts are produced to the highest standard, ensuring that they comply with the necessary disclosure requirements of the Charities SORP (FRS 102) and the underlying Financial Reporting Standard in the UK, as well as Company and Charity Law as applicable.

### Budgeting and cashflow projections

We are also able to help you develop budgets and cashflow projections. They may be required as part of finance arrangements, such as bank covenants or they may be required for your own governance reasons. We will ensure that we understand each aspect of your organisation to make sure budgets and cashflow projections are as accurate as possible.

### Payroll

We offer a full payroll compliance service using modern payroll software with BACS facilities. Our dedicated and highly professional payroll team works with accuracy, confidentiality and compliance on all payroll matters ensuring your employees are paid correctly and on time. We are able to support you with a full range of services, including the regular payroll; whether at weekly or monthly intervals, as well as providing a full compliance service with RTI filings, and auto enrolment and pension obligations.

As a charity or not-for-profit organisation, your staff costs may be your organisation's largest cost. You may have limited payroll resources and yet there are increasing complexities of payroll through legislative changes which affect your organisation.

You can be sure that our payroll experts are up to date with the ever-changing legislation that affects both the execution and reporting of your charity's payroll activities.

### Managing financial difficulties

If you are finding that your charity is facing financial difficulties, our team can advise on the best steps to make sure that your charity remains viable.

We have a strong Turnaround and Recovery department who can also advise on such measures. If appropriate, the team can also advise on a winding down of your charity and can discuss the various options that are available.

## Governance

We often provide our charity clients with tailored governance training. A selection of the most popular topics are below, which we would adapt to the circumstances of your organisation.

- Trustees' responsibilities
- Financial responsibilities (aimed at the Trustees)
- Conflicts of interest

We would usually recommend that our training sessions are held at the beginning or end of one of the regular Trustees meetings for your convenience and to ensure maximum attendance.

We would also be happy to present on any other topics that may be of interest to the Trustees.

## Taxation

### Corporate tax planning, including Gift Aid

Charities and some NFPs are exempt from corporation tax on any surpluses generated through charitable activities, however any surpluses generated through other trading income may be subject to corporate tax.

We can assist you with all aspects of your UK tax compliance. Our dedicated tax team can advise you on tax liabilities and tax payment dates, as well as advising you of any relevant changes to the taxation system so that the impact of any change is known and planned for in advance. Our team of tax specialists are able to provide you with a wealth of practical advice on mitigating tax exposure and can work in conjunction with you to make your strategic plans as tax efficient as possible.

Our team provides tax support to a wide range of businesses from NFP organisations, and small owner-managed businesses to publicly listed companies and multinational groups.

From completion of tax returns and tax compliance to strategic tax planning and complex problem solving, we can provide a full tax compliance and advisory service.

Our range of corporate and other tax services includes:

- Preparation of corporate self-assessment returns
- Gift Aid advice
- Advice on tax payments
- Advising on ensuring adequate structures are in place
- R&D claims and tax planning
- Capital allowance claims
- Assistance with tax investigations

### VAT healthchecks and advice

Charities and NFP organisations are increasingly finding that VAT is proving to be one of the most difficult taxes with which to be fully compliant, as complex rules must be applied to every purchase and sales transaction as it occurs, and systems must exist to capture all of the required data. Mistakes can be hard to avoid and tax assessments and penalties may arise when they occur. In many cases, a health check will deliver VAT savings, but our primary aim is to provide peace of mind, either immediately or via a carefully evaluated route map that addresses any potential problems we find and looks at the steps that may be taken to manage future risks.

We can help you understand the VAT issues that affect your organisation and assist you to set up your accounting systems in the right way to produce the information you need. Going forward, you will probably be able to deal with the routine VAT returns by yourself.

However, to ensure you are protected from a VAT liability in the future, we would always recommend seeking advice when anything unusual needs addressing or you are considering a new project.

Our dedicated national VAT specialists will be available to provide advisory support with any VAT related queries that you have, including in relation to property lease issues or VAT on different income streams.

We would be happy to review your current VAT position to ensure you have the correct compliance procedures in place, that you are maximising your cash flows and are not exposed to material errors and unnecessary penalties.

## PAYE and NIC advice

Employers are facing increasingly aggressive pursuit by HMRC over PAYE and National Insurance. As well as daily interest building up on all unpaid amounts, a late payment penalty will also be charged if less is paid than is due. A PAYE healthcheck can help you avoid these fines by reviewing your payroll procedures, checking for any potential issues with your P11d and Benefits in Kind policies, and identifying any compliance issues with National Insurance regulations.

### Trusts and charitable planning

Our clients tell us that what really makes us stand out is that we actually listen to their needs and tailor our service to suit them. We are fully committed to ensuring we provide the necessary services required to manage your trust's financial needs.

### Company secretarial services

We offer a comprehensive company secretarial service. This includes ensuring that all of your filings at Companies House are up to date. We can also provide a registered office address for your charity if you consider this to be appropriate.

## Technology and cloud accounting

MTD has fundamentally changed the way taxpayers and HMRC report and process accounting data. It obliges the maintaining of business records in approved electronic formats and the submission of data to HMRC from that software via HMRC's Application Programming Interface (API). Businesses will be required to submit their figures on a quarterly basis.

We have a specialist MTD team who can help guide you through the changes and keep you informed about any future developments.

**"Following a competitive tender process, UHY were unanimously appointed as our auditors. We were particularly impressed by their enthusiasm, as well as their obvious expertise in the charity and NFP sector. The team's ability to add value and their passion to work with us was clear during the tender process and continues to be evident since appointment."**

**Tim Hollingsworth**  
**British Paralympic Association**



## Why UHY?

### Our approach to each client is tailored to recognise your unique circumstances.

We have considerable experience in helping charities and other NFP entities deal with the financial aspects of running their organisations, from advising on the use of trading subsidiaries to sorting out the VAT position on property and fundraising ventures.

Our specialists are committed to providing comprehensive charity audit and accounting services which tackle these and many other issues to help you maintain a financially sound organisation which is focused on meeting the core objectives of your charity.

We understand that NFP organisations are unlike commercial enterprises, and that you have unique practices and regulations. Our approach to each client is tailored to recognise your individual circumstances.

This is why we always build up an in-depth knowledge of your organisation, to ensure we can shape our services accordingly and add value wherever possible.

### Making it our business to understand yours

We make it our business to understand your organisation and the issues impacting on you as a result of changing economic forces, regulation and legislation.

Our priority is to provide our charity and not-for-profit clients with the necessary technical support they require to meet their financial and administrative challenges, and offer a professional and friendly service that is driven by the needs of your organisation.

### A national team of specialists

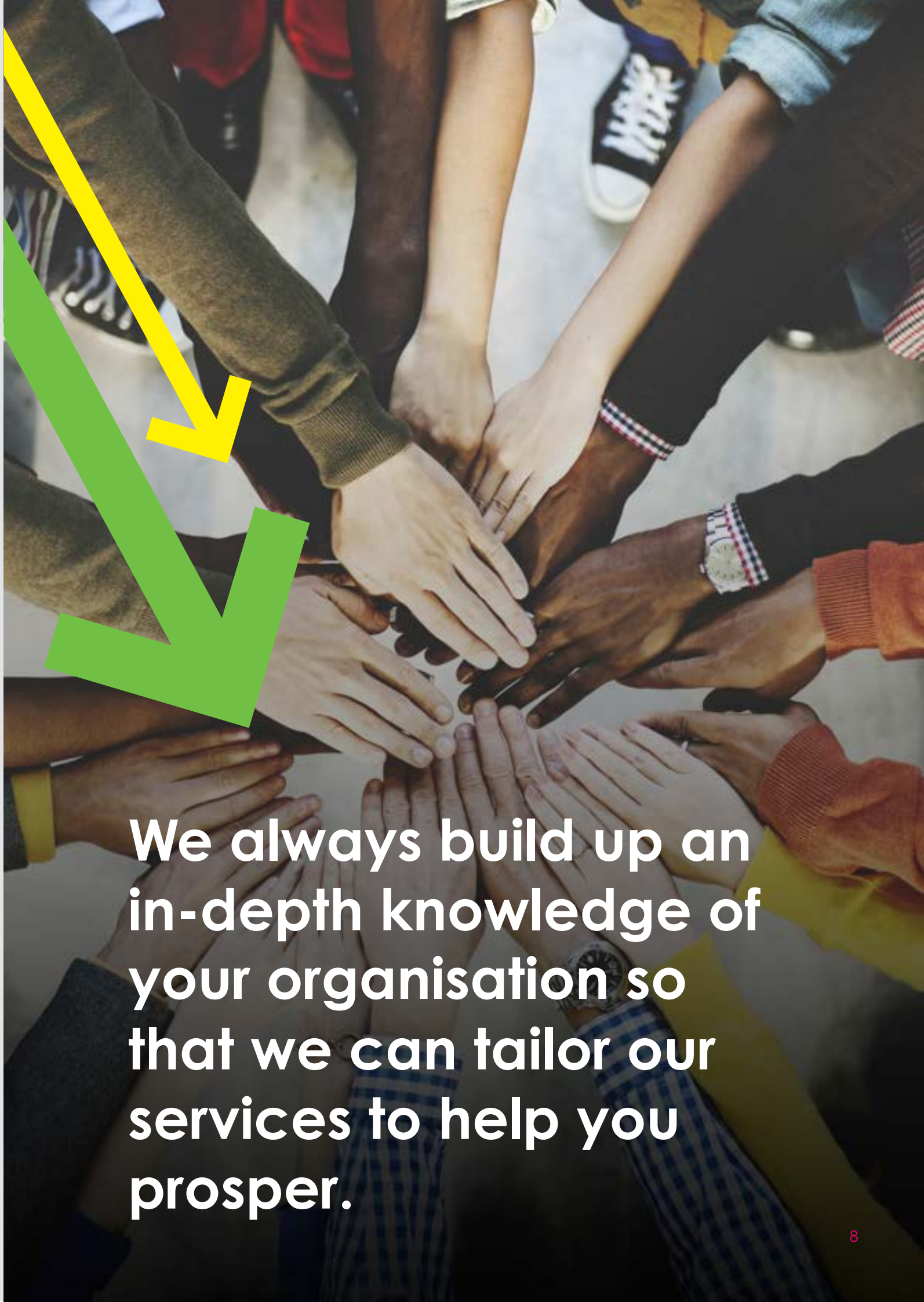
We have a national team of charity and NFP specialists which means we have the knowledge and experience to help you wherever your charity is based.

As part of our commitment to keeping our clients informed and up-to-date with the latest developments and ideas in the sector, we have a long-established charities sector blog which covers the latest issues, including any announcements from the Charity Commission, and explains how these issues could affect you.

We also produce an annual Charity Sector Outlook publication which takes a look at the issues likely to affect the sector in the coming 12 months. Our most recent Charity Outlook, along with our blogs and other useful resources, can be found on our website here:

<https://www.ross-brooke.co.uk/sectors-we-help/charity-accounts/>

By listening to and understanding your needs and hopes, we will develop a working method that centres around a mutual relationship of trust and commitment.



We always build up an in-depth knowledge of your organisation so that we can tailor our services to help you prosper.

## A dedicated team

Our national charity and not-for-profit team has a genuine knowledge of the sector and the relevant experience to help. We have a thorough understanding of the business structures under which non-profit enterprises operate, whether that is a charity, not-for-profit organisation or a trust. Contact one of our team members listed below to arrange a free consultation call or meeting to discuss your requirements.



**Caroline Webster**  
**Partner, Abingdon**  
+44 1235 251568  
c.webster@uhy-rossbrooke.com

Caroline leads our not-for profit team in our Thames Valley offices and is the audit partner for a wide range of charities and academy schools. Caroline has over 25 year's experience helping charities with their accounts, audit and governance. Her pragmatic approach takes into account the regulatory environment within which charitable organisations must operate, and the current pressures on funding and resources. Caroline has held several Trustee positions and this practical experience informs the advice which she provides to her charity clients.



**Emily Ness**  
**Partner, Newbury and Swindon**  
+44 1635 555 666  
e.ness@uhy-rossbrooke.com

Emily is an experienced FCCA and FCA. With an extensive background in auditing, she has honed her expertise across a diverse range of industries and company sizes, equipping her with invaluable skills and fresh insights for supporting charities and non-profit organizations (NFPs). Emily is working with Caroline and Kerry to enhance her understanding of the charitable sector and to offer audits to NFPs and charities from the Swindon office.



**Kerry Hawkins**  
**Partner, Hungerford**  
+44 1488 682 546  
k.hawkins@uhy-rossbrooke.com

Kerry has 10 years' experience in the charity and not for profit sector, providing advice and support to a range of charities including housing providers, food banks, stately homes, theatre groups, church groups, community forest projects and community interest companies. Kerry takes care of the accounting needs and independent examinations for her clients and provides valuable support to trustees with her advice on charity matters.

## The next step

For further information about the services we provide, please contact one of our experts directly using the numbers above, or on:

+44 1235 251 252

Our charity and NFP specialists are supported by UHY's wider national team. For further details please visit our website at:

<https://www.ross-brooke.co.uk/sectors-we-help/charity-accounts/>

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