Charity Commission issues updated guidance for charities during the coronavirus outbreak

 1 Apr 2020  [Denise Copeland](https://www.nicva.org/users/denise-copeland)    Last updated: 1 Apr 2020

The Charity Commission's guidance now includes important advice on charity finance, safeguarding, charitable purposes, fundraising, data protection, annual reporting, charity meetings and charity registration.

Contents

* [Charitable purposes](https://www.nicva.org/article/charity-commission-issues-updated-guidance-for-charities-during-the-coronavirus-outbreak#charitable-purposes)
* [Annual reporting deadline](https://www.nicva.org/article/charity-commission-issues-updated-guidance-for-charities-during-the-coronavirus-outbreak#annual-reporting-deadline-)
* [Charity meetings](https://www.nicva.org/article/charity-commission-issues-updated-guidance-for-charities-during-the-coronavirus-outbreak#charity-meetings)
* [Funding and finance](https://www.nicva.org/article/charity-commission-issues-updated-guidance-for-charities-during-the-coronavirus-outbreak#funding-and-finance-)
* [Safeguarding](https://www.nicva.org/article/charity-commission-issues-updated-guidance-for-charities-during-the-coronavirus-outbreak#safeguarding)
* [Data protection](https://www.nicva.org/article/charity-commission-issues-updated-guidance-for-charities-during-the-coronavirus-outbreak#data-protection)
* [Serious incident reporting](https://www.nicva.org/article/charity-commission-issues-updated-guidance-for-charities-during-the-coronavirus-outbreak#serious-incident-reporting)
* [Charity registration](https://www.nicva.org/article/charity-commission-issues-updated-guidance-for-charities-during-the-coronavirus-outbreak#charity-registration)
* [Responding to queries and requests](https://www.nicva.org/article/charity-commission-issues-updated-guidance-for-charities-during-the-coronavirus-outbreak#responding-to-queries-and-requests)

The Commission states that it wants to assure charities that its approach to regulation during this period will be as flexible and supportive as possible.

Charitable purposes

The Commission acknowledges that many charities will be considering helping with the response to tackle the impact of the Coronavirus and advises charities to check that their charitable purposes (Objects) cover any new work that they are planning. The Commission also advises to check restrictions within the Objects such as having to operate within a particular geographic area or work with a particular class of beneficiaries.

The Commission advises that charities should consider if there are other charities better placed to carry out the work before they change their purposes to carry it out.  For further information and guidance on changing your charitable purposes, see section 7 of the [Commission's guidance](https://www.charitycommissionni.org.uk/charity-essentials/covid-19-guidance/covid-19-guidance-for-charities/)

Annual reporting deadline

The Commission will not penalise any charity for missing its annual reporting deadline during this period.  These charities will also *not* be marked as 'in default' on the charity register.  Any charity which finds itself in this position should let the Commission know via email:  admin@charitycommissionni.org.uk

Charity meetings

For charities who need to postpone planned meetings during this period, the Commission will not take any regulatory action where meetings are postponed as a result of these circumstances. The Commission recommends documenting the reason why the meeting has been postponed.  With regard to trustees' meetings being held remotely/virtually to safeguard the health of trustees, it is advised that this should be recorded in the minutes and the Commission will accept this as a valid meeting, as long as it is quorate.

Funding and finance

The Commission recognises that charities may need to amend their financial planning and that certain activities may have to be stopped or delayed.  Some charities are experiencing a significant deficit in income as a result of having to cease income generating services or face to face fundraising.

The Commission advises that cash reserves can be used and that designated funds could be re-prioritised, charity trustees need to decide what is best for the charity both in the short term and longer term.  Detailed guidance on restricted funds is provided in section 2 of the [Commisison's guidance.](https://www.charitycommissionni.org.uk/charity-essentials/covid-19-guidance/covid-19-guidance-for-charities/)

The Commission signposts to other government guidance outlining financial help through the [job retention scheme](https://www.gov.uk/government/publications/guidance-to-employers-and-businesses-about-covid-19/covid-19-support-for-businesses#support-for-businesses-through-the-coronavirus-job-retention-scheme) , VAT referral [Time to Pay Scheme](https://www.gov.uk/government/publications/guidance-to-employers-and-businesses-about-covid-19/covid-19-support-for-businesses#support-for-businesses-paying-tax-time-to-pay-service), [Hardship Rate Relief scheme](https://www.nibusinessinfo.co.uk/content/covid-19-emergency-rates-package-businesses). It also signposts to other emergency funding under section 2 of the guidance also.

With regard to fundraising, charities need to follow the government's advice on social distancing which would mean that all person-to-person fundraising should stop. This does not stop charities from carrying out online fundraising campaigns.  The Commission advises that charities should read the [Fundraising Regulator's advice on fundraising](https://www.fundraisingregulator.org.uk/more-from-us/news/coronavirus-covid-19-advice-fundraising)

Safeguarding

The Commission reminds us of the importance of safeguarding, in particular for those directly helping vulnerable members of society and highlights some practical considerations for charities:

* Making sure that your existing safeguarding policies and procedures are properly communicated and adhered to at all times
* Where your charity does not normally work with vulnerable beneficiaries you could consider aligning your charity with another charity which has more experience and proper procedures in place to manage the services and support that you are now trying to help with
* If you cannot align with another charity, you must ensure that you develop a proper procedure for dealing with vulnerable beneficiaries and this must immediately be communicated to and understood by all charity trustees, staff and volunteers

Data protection

The Commission recognises that many charities may need to share information quickly or adapt the way they work and signposts to new [data protection guidance](https://ico.org.uk/for-organisations/data-protection-and-coronavirus/) which charities should read to help them remain compliant during this period.

Serious incident reporting

Charities do not need to issue a serious incident report to the Commission if the charity trustees decide that they are temporarily closing the charity to manage this situation.  The Commission advises however that they should continue to report serious incidents for all other matters where appropriate. See the [Commission's serious incident guidance](https://www.charitycommissionni.org.uk/concerns-and-decisions/serious-incident-reporting-a-guide-for-charity-trustees/)for more information.

Charity registration

If you have been called forward for charity registration and you are concerned that you will not meet your submission deadline then you should contact the Commission as soon as possible to seek an extension via email: registration@charitycommissionni.org.uk

Responding to queries and requests

The Commission’s office is not open to the public however staff will still be working.  The Commission expects that there may be staff absences over the coming weeks, and so there may be a delay in responding to your query or request. Staff will endeavour to respond to queries and requests received as soon as possible.

Please read the Charity Commission's [full guidance on reporting and operating during the coronavirus outbreak](https://www.charitycommissionni.org.uk/charity-essentials/covid-19-guidance/covid-19-guidance-for-charities/#SUPPORT).