



## Coronavirus (COVID-19) guidance for the charity sector

### Charity Commission

The Charity Commission has produced some guidance on its web page which is on the link below and covers areas such as:

- Understanding the objectives of charities and whether you can help in the coronavirus effort, whether by adapting you maybe able to respond either directly or indirectly
- Guidance on the use of charity reserves during this time whether these are restricted or unrestricted
- AGM's and meeting and various other matters on the link below

<https://www.gov.uk/guidance/coronavirus-covid-19-guidance-for-the-charity-sector>

There is a contact centre for queries : Tel 0300 066 9197

### Support for Charities

There is a £750 million package of support of which £370 million will be for small and medium sized business including a grant to the National Lottery Community Fund for those in England, that will support those organisations at the heart of local communities which are making a big difference during the outbreak, including those delivering food, essential medicines and providing financial advice.

Government departments have not yet released full details but the application system for the National Lottery Community Fund grant pot is expected to be operational within a few weeks.

### Gift Aid payments for cancelled events

Theatres and other cultural venues recognised as charities by HMRC can claim Gift Aid on freely given donations, as opposed to payments for goods or services; such as admission tickets. These charities can claim Gift Aid on the value of tickets for cancelled events if the patrons have agreed not to be refunded for the cost of the ticket and agree for the same amount to be treated as a donation. Additionally, the charity will also need to make sure the patrons have made a Gift Aid declaration for their donations to qualify for Gift Aid, confirming that they have, or will have, paid enough tax to cover the amount the charity will claim on their donation

### Financial packages

The government have announced several financial packages available to many businesses such as:

- Job Retention Scheme
- SSP reclaim
- Business support grants/ Rates holidays for those in retail, hospitality, leisure and nursery
- VAT deferment arrangements

Details of these and other financial measures are on the link below and on the Elsby and Co website

<https://www.gov.uk/government/collections/financial-support-for-businesses-during-coronavirus-covid-19>

The Charity Bank website has a few funds highlighted for many types of charity to provide emergency funding for Charities <https://charitybank.org/news/covid-19-emergency-funding-for-charities-and-social-sector-organisations>

You can find out more at our Coronavirus news page:  
<https://www.elsbyandco.co.uk/coronavirus>