



# Our charity and NFP credentials

Helping you prosper



**The provision of professional services to the charity and not-for-profit sector is one of the core areas we have built our business around."**

## Our charity and NFP credentials

UHY advise over 300 charity and NFP clients across the UK, from local charities of varying sizes to major national organisations and governing bodies. Our clients include three of the UK's largest endowed grant-making trusts as well as many other high-profile names.

### Our suite of charity services

We deliver comprehensive audit, accounting and taxation services tailored to the unique challenges faced by the charity sector. We work closely with our clients to address sector-specific issues, ensuring they maintain financially robust and sustainable organisations.

In addition to the full range of accounting solutions, we also provide many charity specific consultancy services, such as assisting with audits for grant and funding applications, advising on the VAT position on property and fundraising venture, advising on the use of trading subsidiaries and assisting with setting up a charity and obtaining charitable status.

### Our services include:

#### External audit and assurance

- Audit
- Independent examinations

#### Tax planning & compliance

- Corporate tax compliance
- Trust advice
- Planning to minimise tax liabilities
- Estate advice
- VAT 'health check' and advice
- PAYE and NIC advice

#### Management services

- Payroll services
- Budgeting
- Cash flow projections
- Management reporting
- Bookkeeping
- Accounts preparation

#### Financial reporting

- Advice on governance issues
- Compliance with Charities Act and SORP

#### Growth/expansion plans

- Restructuring advice
- Merger and acquisition support – identifying targets, financing etc.

#### Other

- Sustainability reporting and assurance services
- Trustee training
- Risk assessment
- Dealing with Charity Commission enquiries
- Dealing with inspections by regulatory bodies

## A snapshot of our credentials

>300

Charity & NFP sector clients across the UK

Top 3

ranking in the 2023 Charity Finance Audit Survey ranking

3

of the UK's largest grant-giving foundations audited by UHY

4

UHY partners appointed to the approved panel of Interim Managers for the Charity Commission

No. 1

In the latest survey, 100% of clients participating awarded UHY full marks for our overall service levels, placing UHY in first position in the magazine's 'Charity auditor awards 2024' shortlist.

19<sup>th</sup>

largest international audit, accounting, tax and consultancy networks by fee income\*

\*latest International Accounting Bulletin results

## Our commitment to the charity sector

To coordinate our services and capture best practice, we maintain a national charity and NFP group that unites specialists from our UK offices. These experts meet regularly to discuss financial and regulatory changes affecting the sector, ensuring timely communication of these updates to our clients.

As a matter of course, our charity team participates in and shares knowledge from professional special interest groups such as the Charity Finance Group (CFG) and the ICAEW NFP and Voluntary Sector Group. Four of our UHY specialists are also appointed to the Charity Commission Interim Manager panel approved to take interim manager appointments for charities identified by the Charity Commission as either being the subject of an inquiry, or where misconduct or mismanagement has occurred.

## Helping our clients prosper

Our service offering is strengthened by our deep commitment to helping you prosper, a purpose that drives everything we do for our clients, teams and communities. We add value by combining our sector expertise with a proactive, hands-on approach to supporting clients now and in the future.

Alongside our year-round collaborative support, we also publish an annual Charity and NFP Sector Outlook, which addresses the latest accounting and regulatory issues. Our 2024/25 edition covers a range of topics, including insights on emerging issues such as AI and ESG, tips on enhancing financial resilience and key regulatory updates.

Our commitment to the sector is reflected in our consistent recognition in the Charity Finance Audit Survey. In the latest survey, 100% of clients participating awarded UHY full marks for our overall service levels, placing UHY in first position in the magazine's 'Charity auditor awards 2024' shortlist.



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."

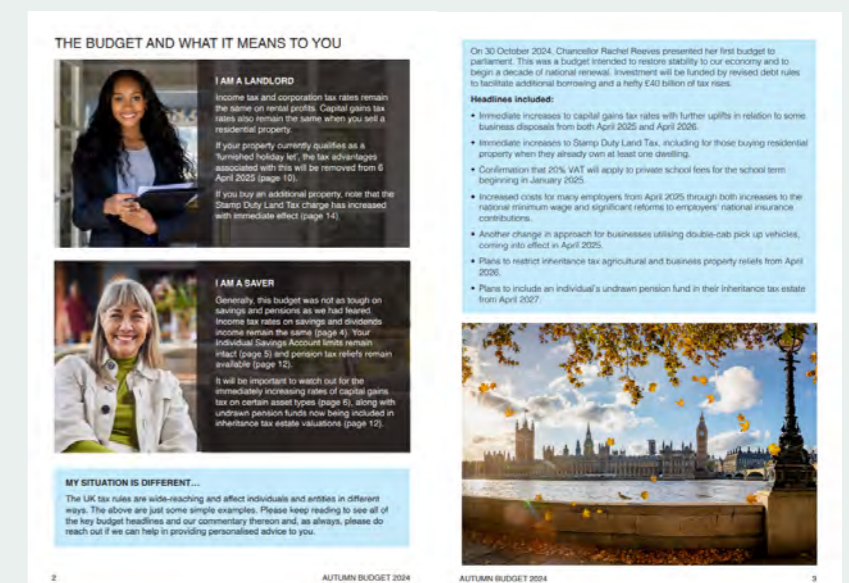
**Philippa Charles, Garfield Weston Foundation**



UHY provide audit services to us and I would highly recommend them. Our audit was professionally prepared and the process was smooth and timely. We particularly appreciated the technical advice that was readily available to us as we went through the process of compiling our statements, and of the accounting guidance and debate applied. This contributed to a robust set of accounts that the Trustees had confidence in. The team were supportive, and the experience was one of collaboration and partnership"

**Kristin Parkin, Royal Airforces Association**

## Our most recent publication



## Our charity team



**Tracey Moore**  
Head of charities and NFP  
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Tracey has over 20 years' experience in the not-for-profit sector. During her career, Tracey has worked in the not-for-profit teams of some of the top 20 accountancy firms in London but has also gained experience working with commercial clients across a range of sectors.

Her current charity clients include large national names, regional charities and smaller local organisations, and her diverse portfolio includes grant giving trusts, academy and independent schools, membership associations and care and welfare charities.

Her clients include The Westminster Foundation, PRS Members' Fund, The Innocent Foundation, The Halpern Charitable Foundation and Canterbury Archaeological Trust.

Tracey understands well the dynamic between management and those charged with governance and enjoys working with client staff at all levels.



**Allan Hickie**  
Partner  
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Allan joined UHY's Sittingbourne firm in 1999 from university. Qualifying in 2002, he became a partner in 2007 after working his way up through the firm. Allan has a broad experience covering many industry sectors. He acts for a range of clients from UK subsidiaries of overseas groups, to owner-managed businesses and charities.

Allan mixes work with his commercial clients with a particular specialism in the not-for-profit sector, and he enjoys the contrasting outlook and challenges of these two different types of client. It is often an advantage being able to bring his commercial acumen to the audits of his not-for-profit clients.

Allan acts for a large number of not for profit clients, from small local charities to sizeable regional and national charities, and is an active member of UHY's national charities working group. As a charity trustee himself, and a school governor, the not-for-profit sector is one that he enjoys working with. He has a particular specialism in education and academy schools, and currently works with independent schools and over 100 academies.

Allan chairs UHY's national academy schools working group, and is a major contributor to the group's regular sector publications, such as the annual benchmarking report, and blog.



**Caroline Webster**  
Partner  
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Caroline is a Graduate of Wadham College Oxford and qualified as a Chartered Accountant in 1992. She joined our Thames Valley firm, UHY Ross Brooke, in 2017 and is now Audit Compliance Partner and Joint Managing Partner.

She is an experienced accountant and auditor who uses her skills and knowledge to ensure that clients' needs are met. She acts for a diverse client base including companies in international groups, technology companies and financial services businesses, but has a particular interest in charities and academy trusts.

Caroline has over 25 years' experience helping charity trustees 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.

Outside of work, she is the Treasurer to the Oxford Sexual Abuse and Rape Crisis Centre. Being actively involved in a local charity means that she sees the issues which charities face on a day to day basis and this informs the advice she provides to her charity clients.



**Charles Homan**  
Partner  
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Charles trained at a small practice in London and subsequently worked at the London office of UHY Hacker Young for over ten years, before moving to medium-sized firms as a director, then partner. He now splits his time between our Winchester and Brighton offices.

He has a wealth of experience in the not-for-profit sector and has worked with and audited many charities over the last 30 years. His work in the sector spans everything from running the back office of a national charity, to supporting educational charities, including the provision of expert witness reports for the high court for an educational charity.

Charles has been a charity trustee, successfully delivering the charity's objective and closing it down. Charles is also a member of UHY's national charities and not-for-profit group and also the national academy group.



**Chris McKain**  
**Director**  
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Chris has worked at UHY for over 11 years. He previously worked at Grant Thornton and MHA in Leicester.

Chris works with many local and national clients in the charity sector including United Reformed Church East Midlands Synod, The Royal Air Forces Association, Round Table Great Britain & Ireland, the Matt Hampson Foundation, upReach Charitable Company, Blue Light Card Foundation, Burton YMCA, Hope Against Cancer, The Amateur Swimming Association (Swim England) Limited to name a few.



**Colin Wright**  
**Partner**  
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Colin has over 25 years' experience in audit, accounting and financial reporting services. He is also the Chairman of the UHY Hacker Young Group.

Colin's expertise including auditing many high-profile charities, including a number of international charities as well as many of the UK's largest grant-giving charities. He is the audit or second partner on The Health Foundation, Sigrid Rausing Trust, Garfield Weston Foundation and The Wolfson Foundation. His other NFP clients have included The Mayor of London's Fund for Young Musicians and Focus Humanitarian Assistance Europe Foundation, alongside a number of education charities. He also leads our London academy team, managing the audits for more than 25 academy trusts.

He is very experienced in providing final accounts to a very high standard and in attending and presenting to audit committee and Board meetings with a significant number of stakeholders.



**David Allum**  
**Partner**  
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Dave joined UHY as a qualified audit senior in 2002 and rose through the ranks to partner. Dave is responsible for a wide portfolio of general practice owner managed business clients and significant number of not-for-profit clients.

He has a particular passion for supporting his not-for-profit sector clients, with both the requirements of audit and independent examinations. As an advisor to an East Midlands based charity, Footprints Conductive Education Centre, he understands the compliance and governance requirements as well as guiding them through the post pandemic challenges.

In addition to his current work with WYWUAS, Dave's clients include NFP organisations such as Treetops Hospice, Autistic Nottingham, My Sight Nottinghamshire, upReach Charitable Company and YMCA Nottinghamshire.



**Harry Howley**  
**Partner**  
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Harry joined our York office, UHY Calvert Smith, in 2005 and became a partner in the firm in 2017. He is a chartered accountant and business adviser and has a vast amount of experience working with a wide breadth of clients from various sectors, including owner managed businesses, charities and schools.

Specialising in all aspects of audit, Harry is responsible for internal audit training and ensuring that we provide our clients with an efficient, value added service that is to the highest standard. In addition to his audit specialisation, he has significant general practice experience and prides himself on giving good, practical, straight forward advice.



**Malcolm Winston**  
**Partner**  
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Malcolm trained with a top four accountancy firm and qualified as an accountant before specialising in providing general audit, IT audit and consultancy services. Since establishing our practice in Birmingham in 1989, Malcolm specialises in providing audit and accountancy advice to the education and not-for-profit sector and interim management services for commercial and public sector organisations.

Malcolm's particular focus is in the academy and not-for-profit sector, where he is active in developing local and national relationships with academy trusts, Education and Skills Funding Agency and other government bodies.



**Michael Fitch**  
**Partner**  
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Michael has over 30 years of experience in audit, predominately as a Chartered Accountant and Senior Statutory Auditor and tax. Michael has led the audits, VAT and tax strategies of a variety of entities across a range of business sectors including several charities and not-for-profit organisations.

Michael's knowledge is not only based on a great understanding of strategy, people, finance, law, audit and tax, but also in real life experience in owning, operating and leading several growing businesses. He has considerable experience in the charity sector, both as an auditor and in a personal capacity.

He has been personally involved with several charities and is currently an Elder at Fitzroy Presbyterian Church and Chair and member of the Audit and Risk Committee of the Global Board of Biblica: The International Bible Society. He is also a Governor and member of the Audit Committee at The Royal Belfast Academical Institution, so you can be sure he will approach the audit with an understanding of what is important to Trustees.



**Michael Mealing**  
**Partner**  
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Michael joined UHY Hacker Young's Sheffield office in 2018 and has over 23 years' experience working for medium and large firms in the South Yorkshire region.

Michael has worked extensively with organisations in the educational, charitable and not-for-profit sectors and he prides himself on developing great working relationships with clients to help add value to their business.



**Richard Smith**  
**Director**  
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Richard joined UHY in March 2020, having relocated to the Northwest from South London. He started his career at a three-partner firm in Sutton where he studied for the ACA and qualified as a chartered accountant in 2011.

He specialises in the NFP sector, and has over a decade's experience working within it, focusing on a great number of examinations and audits for academies ranging in size from SATs to more substantial MATs.



**Sean Glancy**  
**VAT Partner**  
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Sean is a Chartered Tax Advisor and worked in the Big Four for nearly 20 years following his role as a Senior Officer in HMRC.

During his career, Sean has acted for government departments, public broadcasters, local authorities, lottery distributors, research councils, and numerous charities and not-for-profit organisations. He also acted as lead VAT adviser to significant publicly funded projects which involved working with not-for-profit clients and stakeholders - including sponsoring government departments, public bodies, charities and commercial operators.

Sean has secured over £120m in refunds and savings for clients, including a £7m refund for one not-for-profit client which only had an annual income of £15m.

He has presented at charity sector events, client AGMs, trade bodies and to client board meetings. He has been involved in high profile litigation, policy changes and negotiations with HMRC. This has included working with leading counsel, HMRC policy advisers and technical specialists.



**Subarna Banerjee**  
**Managing Partner and audit partner**  
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Subarna joined UHY's London office as audit partner in 2014, having worked previously in a number of senior roles within the UK's largest six accounting firms. He was appointed as UHY's Managing Partner in London in May 2020.

With more than two decades of experience working within the not-for-profit sector, Subarna has a wealth of knowledge and expertise in auditing high-profile charities, housing providers, higher/further education institutions, academy schools, membership organisations and pension schemes.

His clients include the Wolfson Foundation, the Garfield Weston Foundation, the British Safety Council, the Takeover Panel, the Barrat Foundation and the Liberal Democrats. During his professional career, other not-for-profit clients have included the British Paralympic Association, the Chartered Accountants' Benevolent Association, the Stelios Philanthropic Foundation and the Elton John Aids Foundation.

**Please visit our website for further information: [www.uhy-uk.com/charities](http://www.uhy-uk.com/charities)**

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