



# Framework for the reporting of serious incidents to the Charity Commission

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**Policy owner:** University Secretary

**Policy contact:** Geraint Pugh, [gop2@aber.ac.uk](mailto:gop2@aber.ac.uk)

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## Framework for the reporting of serious incidents to the Charity Commission

Council members, as trustees of Aberystwyth University (registered charity number 1145141) have approved the following framework which guides the serious incidents to be reported by the University to the Charity Commission.

The University Secretary shall normally report serious incidents to the Charity Commission:

- a. once any investigation report has been considered by the relevant committee within the institution; or
- b. following consultation with the Chair of Council; the Chair of the Audit, Risk and Assurance Committee; or the Vice-Chancellor.

It should be noted that it is not possible to be exhaustive in this framework, and the Charity Commission's guidance (listed below) should be the principal guide in determining whether a serious incident has occurred:

- "How to report a serious incident in your charity" (link [here](#));
- "Reporting a serious incident in your charity when it involves a partner" (link [here](#)); and
- the "Examples table" (appended).

Any incidents notified to the University Secretary that are not covered by the framework, but which could be deemed as being serious incidents, shall be discussed with the Chair of Council and the Vice-Chancellor who shall decide whether a report should be made to the Charity Commission.

### Serious incidents to report

Unless directed otherwise by Council members, the University shall report the following serious incidents to the Charity Commission:

#### Fraud, cyber-crime and money laundering

- All actual or alleged fraud or money laundering.
- Any attempted fraud by a staff member, but which has been intercepted by internal controls.
- Instances – including of cyber-crime – which have or could have resulted in financial losses to the University worth over £25,000.
- Bogus services being promoted using the University's name (including online).

In accordance with the Charity Commission's guidance, incidents of fraud and cyber-crime should also be reported to Action Fraud via its online reporting tool.

#### Theft

- A low-value amount of money goes missing, suspected stolen, on a regular basis within the University.
- Money or property has been stolen from the University, or goes missing, with monetary values of over £25,000 (per incident, or per series of incidents which appear connected).

- Computers holding personal details of beneficiaries<sup>1</sup> and donors are stolen.

### Donations and Fundraising

- The University has not complied with law on requirements for solicitation statements, commercial participation agreements or professional fundraising agreements.
- A donation worth over £25,000 is donated to the University from an unknown or unverifiable source (does not apply to donations from individuals whose identify is known to the University, but who wish for it to be recorded as 'anonymous').

### Other significant financial loss

- Loss of University or endowment funds in excess of £25,000 as a result of a poor investment by trustees, which is made without professional advice.
- A sudden loss of income, which has not been budgeted for and leads to immediate redundancies and cessation of some services.
- The University's premises are damaged in a way which prevents the delivery of its services.
- Loss of a court case and having to pay substantial legal fees or damages out of University funds.
- A subsidiary of the University has gone into liquidation, and this has resulted in financial difficulties which place the future of the University in doubt.

### Protecting People and Safeguarding Incidents

- Allegation or instance of a trustee, staff member or beneficiary sexually assaulting a trustee, staff member or beneficiary.
- Allegation or instance of a trustee, staff member or beneficiary sexually assaulting a person who comes into contact with the University through its work, in connection with the University's activities.
- A staff computer is found to contain images of child pornography.
- An internal investigation has established that there is a widespread culture of bullying within the charity.
- A beneficiary or individual who comes into contact with the University has died on premises owned or managed by the University, or elsewhere in connection with the University's activities.
- A beneficiary or individual who comes into contact with the University has been seriously harmed on premises owned or managed by the University, or elsewhere in connection with the University's activities, and a significant contributory factor is the University's failure to implement a relevant policy.
- Failure to carry out required Disclosure and Barring Service (DBS) checks which would have identified that a staff member was disqualified in law (under safeguarding legislation) from holding a particular role within the University.

Further to the above, safeguarding incidents of all types should be carefully reviewed to determine whether they are reportable under the Commission's guidance. It should be noted that the Charity

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<sup>1</sup> Beneficiary for the purposes of this Framework means the group of people eligible to benefit from the University's work under its objects in the Royal Charter, i.e. enrolled students and other service users of educational activities provided by the University.

Commission does not require the disclosure of third party personal data (unless an incident cannot be reported without doing so), and extreme care should be taken to comply with the Charity Commission's guidance in this respect.

#### Links to terrorism or extremism

- An individual connected with the University's activities has been arrested for terrorism-related offences.
- An individual connected with the University has known or alleged links to a proscribed organisation or other terrorist / unlawful activity.
- A partner organisation of the University is alleged to have links to terrorism and extremism.
- Trustees, staff members or beneficiaries have been detained or kidnapped by a terrorist group when representing the University or carrying out University work.
- A visiting speaker has used an event hosted by the University to promote extremist messages, despite steps taken by the University to implement its Code of Practice on Freedom of Speech.
- University funds or assets have been used to pay bribes, protection money or ransoms.

#### Data Breaches or loss

- The University's data has been accessed and deleted by an unknown person.
- There is an instance of theft from the University, which results in unencrypted computer equipment or hardcopy documents being stolen which hold personal data.
- An unencrypted laptop goes missing, which holds personal data.
- A Data Protection Act breach has occurred and has been reported to the Information Commissioner's Office (ICO), and is the subject of further scrutiny by the ICO.

#### Disqualified person acting as a trustee

- Any person acting as a trustee or senior manager while disqualified from holding that position.

#### Investigation by a Regulatory Body

- The University is subject to an official investigation by another regulator (e.g. UKVI, HEFCW).

#### Major Governance Issues

- Mass resignation of trustees, leaving the University unable to function.
- The trustees or senior staff are the subject of criminal proceedings, in connection with the University or their role in it.
- The Vice-Chancellor, as the institution's Accountable Officer, has been suspended.

#### Incidents involving partners

- A delivery partner of the University has ceased to operate and this has prevented the University from providing assistance to its beneficiaries.



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### Examples table: deciding what to report

Serious incidents to report	Incidents not to report
<b>Protecting people and safeguarding incidents</b>	
<p>A beneficiary or other individual connected with the charity's activities has/alleges to have suffered serious harm</p> <p>Allegation that a staff member has physically or sexually assaulted or neglected a beneficiary whilst under the charity's care</p> <p>The Chief Executive of the charity has been suspended pending the outcome of an investigation into their alleged sexual harassment of a fellow member of staff</p> <p>Allegation that a trustee, staff member or volunteer has been sexually assaulted by another trustee, staff member or volunteer</p> <p>A staff computer is found to contain images of child pornography</p> <p>An internal investigation has established that there is a widespread culture of bullying within the charity</p> <p>A beneficiary or individual connected with the charity's activities has died or been seriously harmed; a significant contributory factor is the charity's failure to implement a relevant policy</p> <p>Charity failed to carry out DBS checks which would have identified that a member of staff or trustee was disqualified in law (under safeguarding legislation) from holding that position</p>	<p>Minor unusual/aggressive behaviour by a beneficiary towards a member of staff</p> <p>Police called to charity premises because a beneficiary is drunk and disorderly</p> <p>Charity becomes aware of allegations of abuse or neglect of a beneficiary that occurred outside the charity; the charity has reported the allegations to the appropriate agencies, and there is no harm to the charity's reputation</p> <p>Beneficiary in a care home received the wrong medication as a 'one-off' error and there was no significant harm</p> <p>Logged accident book reports where there was no significant harm to individuals</p> <p>Details of reports under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 (RIDDOR) where there has been no significant harm to individuals</p> <p>Minor accidental injury to a charity service user e.g. slipping on a wet floor</p> <p>A staff member who is not in a senior position or position of specific responsibility (e.g. head of safeguarding) has bullied or harassed a fellow staff member. There is</p>

<p>Repeated medication errors to beneficiaries in a care home indicating a systemic problem</p> <p>Charity discovers that an employee or volunteer coming into contact with children or at risk adults is on the sex offenders register</p>	<p>no indication of a widespread culture of bullying or harassment within the charity and the incident is dealt with by minor disciplinary action (for example, the staff member responsible has not been suspended or dismissed).</p> <p>A staff member who is not in a senior position or position of specific responsibility is dismissed for marrying a member of the community in which the charity is working, in breach of the charity's code of conduct but not in breach of local laws</p>
<b>Fraud, cyber-crime and money laundering</b>	
<p>Charity's Chief Executive and Treasurer produced false invoices for charity services</p> <p>A bogus fundraising scheme is being promoted online, using charity's name</p> <p>Charity funds lost due to an online or telephone 'phishing scam', where trustees were conned into giving out bank account details</p> <p>Attempted fraud by a member of charity staff but intercepted by internal financial controls</p> <p><b>Any actual/alleged fraud or money laundering should be reported. Any actual/alleged cyber-crime should be reported with the exception of the example in the right hand column</b></p>	<p>Attempted cyber-crimes that are blocked by the charity's computer network security systems, except where the attempted cyber-crime is unusual in nature and the charity wants to bring it to the attention of the Commission</p>
<b>Theft</b>	
<p>Each month, between £100-£200 goes missing, suspected stolen, from the cash till in the charity shop. It has been going on for six months and has been reported to the police.</p> <p>Charity office has been broken into and computers, holding personal details of beneficiaries and donors, stolen</p> <p><b>Remember, there is no minimum loss figure that should be reported. You need to decide whether incidents are serious enough to report, in the context of your charity and its</b></p>	<p>One-off random theft of items such as jewellery or a mobile phone at the charity's premises</p> <p>Theft of small amounts of cash belonging to a beneficiary, by another beneficiary, at a charity event</p> <p>Theft of a collection tin thought to contain small amount of cash</p>

<b>income, taking account of the actual harm and potential risks posed</b>	
<b>Unverified or suspicious donations</b>	
<p>A significant amount over £25,000 is donated to the charity from an unknown or unverifiable source</p>	<p>Large legacy left in a will, received via solicitor dealing with probate, on condition donor remains anonymous</p> <p>Large donation made by an anonymous donor via solicitor who is aware of their identity</p> <p>Low value donations from unknown sources - refer to our guidance on <a href="#">due diligence and monitoring end use of funds</a></p>
<b>Other significant financial loss</b>	
<p>Significant loss of charity funds in a poor investment scheme, commissioned by trustees, without professional advice</p> <p>Sudden loss of 20% or more of charity's income (e.g. due to termination of major donor contract); charity has no reserves, meaning staff will be laid off and services stopped</p> <p>Substantial loss of charity funds due to legal costs incurred in a court case; excludes those charities routinely undertaking budgeted litigation on behalf of beneficiaries</p> <p>The charity's main premises is severely damaged in a fire and the charity is unable to deliver services to its beneficiaries</p>	<p>Loss of charity funds where the value lost represents less than £25,000 of charity assets and is less than 20% of the charity's income. There is no significant impact on the charity's services.</p> <p>Charity property overseas is damaged due to bad weather conditions (e.g. office roof blown off during a storm) but doesn't prevent charity from delivering services to beneficiaries</p> <p>A vehicle owned by the charity is badly damaged in an accident. Nobody was hurt, the damage is covered by insurance and the charity is still able to deliver services to its beneficiaries</p>
<b>Links to terrorism or extremism</b>	
<p>Charity discovers that an overseas partner has passed money to a member of charity's personnel who is a designated individual, subject to financial restrictions</p>	

<p>A member of charity staff or volunteer has been arrested for terrorism related offences</p> <p>Charity's warehouse in a war zone has been raided and vehicles/ stock taken at gunpoint</p> <p>Charity personnel have been detained or kidnapped by a terrorist group overseas</p> <p>A visiting speaker has used a charity event to promote extremist messages, via live speech or social media</p>	
<b>Other significant incidents - Disqualified person acting as a trustee</b>	
<p>Any person acting as a trustee or senior manager while disqualified – refer to the Commission's <a href="#">guidance</a></p>	<p>A trustee or senior manager voluntarily steps down from trusteeship when disqualified for having an IVA (Individual Voluntary Arrangement)</p>
<b>Charity subject to investigation by a regulatory body</b>	
<p>Charity is subject to official investigation by another regulator e.g. Fundraising Regulator, Police, UK Visas &amp; Immigration, Ofcom, Information Commissioner, Care Quality Commission or Care Inspectorate Wales</p>	<p><b>Routine inspections by a sector regulator e.g. Ofsted, CQC or CIW, do not need to be reported to the Commission unless there are adverse findings that place the future of the charity in doubt, relate to other categories of serious incidents or are likely to attract negative media attention</b></p>
<b>Major governance issues</b>	
<p>Mass resignation of trustees, leaving the charity unable to function</p> <p>Evidence that trustees have routinely signed blank cheques</p>	<p>One or two trustees stepping down at year-end, due to other commitments</p>

<b>Fundraising issues</b>	
<p>Suspicious of unauthorised public collections in the name of the charity</p> <p>Charity hasn't complied with law on requirements for solicitation statements or professional fundraising agreements</p> <p>Significant funds, due under a fundraising arrangement, have not been paid by the professional fundraiser, or commercial partner to the charity</p> <p>Incident has taken place involving a fundraising agency which will incur serious damage to the charity's reputation</p>	<p>A missing collection tin thought to contain a small sum of money</p> <p>Failure of a sponsor, e.g. of a local fun run, to submit small amounts of money raised for the charity</p>
<b>Data breaches or loss</b>	
<p>Charity's data has been accessed by an unknown person; this data was accessed and deleted, including the charity's email account, donor names and addresses</p> <p>A charity laptop, containing personal details of beneficiaries or staff, has been stolen and there is no encryption or other security measures that would prevent the perpetrator from accessing this information</p> <p>A Data Protection Act breach has occurred and been reported to the ICO</p>	<p>A charity laptop or mobile phone (not containing confidential data) has gone missing – it's been reported to the police</p>
<b>Incidents involving partners</b>	
<p>A delivery partner of the charity is alleged to have links to terrorism and extremism</p> <p>A delivery partner of the charity has ceased to operate and this has prevented the charity from providing assistance to its beneficiaries</p> <p>The charity's subsidiary trading company has gone into liquidation and this has resulted in financial difficulties which place the future of the charity in doubt</p>	<p>A serious incident has taken place involving a partner but it has no or minimal impact on the charity's reputation or the partner's ability to deliver its work with the charity</p> <p>A delivery partner of the charity has ceased to operate and this has had some impact on the charity's ability to provide assistance to its beneficiaries but it is not a</p>

Staff of another organisation within the same federated structure are found to have been committing systematic abuse of beneficiaries and this has significantly damaged the reputation of the charity	material impact and the assistance to beneficiaries hasn't stopped
<b>Other, including criminality</b>	
Any other type of incident that appears serious and likely to damage reputation or incur loss of charitable funds/assets	