

SERIOUS INCIDENT REPORTING POLICY

1.0 Policy statement

1.1 This policy covers serious incident reporting to the charity regulator, the Charity Commission ("the Commission"), as it relates to South Yorkshire Community Foundation Ltd. ("the Foundation"). This policy provides the Foundation with an effective and easy to follow process that closely follows the Commission's guidance.

2.0 Scope

2.1 This policy covers all activities of the Foundation and its operations. It does not cover or replace the Foundation's obligations to report incidents to statutory authorities, such as the police, Information Commissioner's Office or Health & Safety Executive, that the Foundation may need to do from time to time in the ordinary operation of its activities.

2.2 However, incidents that are reported to the statutory authorities can become relevant to/in the scope of this policy if, for example, the Foundation is subjected to an investigation by a statutory authority, or if it deems itself to be at fault and there is potential reputational damage to the Foundation as a result.

3.0 Background

3.1 The Commission states that it is vital that charities report serious incidents to them, as the regulator. The Commission also states that data on serious incident reporting allows it to better understand risks facing the sector and take appropriate action.

3.2 However, the Commission recognises the challenging nature of the work undertaken, and the difficult context faced by, many charities. It understands that serious incidents will happen, but it is the Commission's role to ensure that trustees comply with their legal duties and that the charity manages serious incidents responsibly.

3.3 The Commission will be looking for assurance that charities have taken steps to limit the immediate impact of any serious incidents that may occur and, where possible, prevent them from happening again. The Commission acknowledges that many problems can be resolved by trustees themselves. However, sometimes the Commission needs to use its powers to protect a charity. Reporting also means the Commission can identify whether other charities might be affected and can give better advice to all charities to help them protect themselves.

4.0 What is a serious incident?

4.1 The Commission defines a serious incident as “an adverse event, whether actual or alleged, which results in or risks significant:

- harm to your charity’s beneficiaries, staff, volunteers or others who come into contact with your charity through its work;
- loss of your charity’s money or assets;
- damage to your charity’s property; and/or
- harm to your charity’s work or reputation”,

and define ‘significant’ as “significant in the context of your charity, taking account of its staff, operations, finances and/or reputation”.

4.2 The main categories of reportable incidents set out by the Commission are:

- protecting people and safeguarding incidents – incidents that have resulted in or risk significant harm to beneficiaries and other people who come into contact with the charity through its work;
- financial crimes – fraud, theft, cyber-crime and money laundering;
- large donations from an unknown or unverifiable source, or suspicious financial activity using the charity’s funds;
- other significant financial loss;
- links to terrorism or extremism, including ‘proscribed’ (or banned) organisations, individuals subject to an asset freeze or kidnapping of staff; and /or
- other significant incidents, such as – insolvency, forced withdrawal of banking services without an alternative, significant data breaches / losses or incidents involving partners that materially affect the charity”.

5.0 The duty to report serious incidents

5.1 The Foundation’s trustees and Senior Management Team (SMT) take serious incidents and threats to the Foundation very seriously. The Foundation considers that reporting serious incidents to the Commission and other relevant authorities comprises an important part of an effective and appropriate response to any such incident.

5.2 In particular, the Foundation understands that reporting a serious incident to the Commission demonstrates that it has the appropriate processes in place to manage risk and take the correct action. Where a report is made, it can also limit the likelihood that the Commission will take any formal regulatory or enforcement action.

5.3 If the Foundation fails to report a serious incident that subsequently comes to light, the Commission may consider this to be indicative of mismanagement in the administration of the Foundation as a charity and may ask the Foundation to explain why it was not reported

<https://sycf.sharepoint.com/sites/SYCF/Public/PERSONNEL/Staff Handbook/3. General Policies/3.14 Serious Incident Reporting Policy>

at the time. The failure to report a serious incident could prompt or add to the seriousness of regulatory action, particularly if further abuse or damage has arisen following the initial incident.

5.4 The potential for reputational damage can also be lessened if the Foundation is able to show that any serious incident has been handled appropriately.

5.5 The Foundation recently developed a Policy document approved by GPC on 19th October relating to potential fraudulent applications. This Policy needs to refer to that document which is in the Staff Handbook when making any decisions as to whether or not to report an incident to the Charity Commission.

6.0 What we will report

6.1 The decision on which incidents will need reporting and which incidents it is not necessary to report will always be based on Charity Commission guidance (see the Appendix taken from the Charity Commission website – details on what to/not to report). The table above is not a definitive list of reportable incidents but indicates the type of incidents categorised as 'serious' and reportable and will act as a guide as to what should and should not be reported. Trustees may also find the Commission's guidance on decision making helpful when deciding whether to report an incident.

7.0 Who is responsible for reporting?

7.1 The responsibility for reporting serious incidents rests with the Foundation's Trustees. All Trustees bear ultimate responsibility for ensuring the Foundation makes a report when required, and that it does so in a timely manner.

7.2 All incidents, whether deemed 'serious' or not should be reported to the Foundation's CEO (or in their absence, another appropriate member of the Senior Management Team ("SMT")) immediately, either in writing or if verbally reported, confirmed in writing immediately after notification.

7.3 The CEO/SMT member will refer any potentially reportable incident to the Chair (or in their absence, one of the Deputy Chairs) immediately either by telephone or email. The Executive Committee Trustees will be consulted within 48 hours as to whether the incident constitutes a serious incident and requires reporting to the Charity Commission.

7.4 The report will then be made to the Commission within 48 hours of the decision to report a serious incident. The Chair will take the decision as to whether or not to inform all Trustees at this stage.

7.5 All discussions and decisions taken will be formally reported, recorded and then minuted at the next available board meeting, together with any outcomes and further action taken.

8.0 When we will report

8.1 It is South Yorkshire's Community Foundation's policy to report all serious incidents to the Charity Commission within 48 hours of the board of trustees' decision to report a serious

[https://sycf.sharepoint.com/sites/SYCF/Public/PERSONNEL/Staff Handbook/3. General Policies/3.14 Serious Incident Reporting Policy](https://sycf.sharepoint.com/sites/SYCF/Public/PERSONNEL/Staff%20Handbook/3.%20General%20Policies/3.14%20Serious%20Incident%20Reporting%20Policy)

incident. The Foundation will provide an appropriate level of information to the Commission and respond to any resulting requests for information within 5 working days.

9.0 Actions we will take in response to a serious incident

9.1 If there is a serious incident, the Trustees and CEO/SMT will:

- prevent or minimise any further harm, loss or damage as soon as is reasonably practicable;
- report the serious incident to the Commission;
- report the serious incident to the police (and/or other relevant agencies, such as Action Fraud and the Information Commissioner's Office) if it is suspected that a crime has been committed, to any other regulators the Foundation is accountable to and to other agencies, such as the local authority designated officer (LADO) for safeguarding;
- put in place a communication plan for staff, volunteers, the public, the media and other stakeholders, such as donors and grant holders;
- report the serious incident to our insurers, if appropriate/necessary; and
- review what happened and prevent it from happening again – this may include reviewing internal controls and procedures, internal and/or external investigation and/or seeking appropriate help from professional advisors.

10.0 How we will report

10.1 The trustee board delegates formal responsibility for reporting those incidents deemed to be serious incidents to the CEO (or in their absence, another SLT member), who will report them to the Charity Commission using its online reporting form

10.2 If the information provided (or which the Foundation wishes to provide to the Commission) is particularly sensitive or confidential, or if a particular exemption applies, we will inform the Commission and explain our reasoning.

10.3 To ensure that the relevant and appropriate information is captured at the time and reported consistently, we will use the serious incident reporting form that sits alongside this policy before uploading the information to the Commission's online reporting form. This form will be saved in a confidential folder on the Foundation's 'R' Drive site, to which access will be limited to those who need to have it.

10.4 As part of its annual return to the Commission, the Foundation is required to sign a declaration confirming there were no serious incidents during the financial year that should have been reported to the Commission. If incidents did occur, but were not reported at the time, these will be submitted before the annual return is filed, so that we can make the declaration and meet our legal reporting requirements.

11.0 What happens next

11.1 The Commission will typically acknowledge receipt of the report, assess the risk. look at how the Foundation is dealing with the incident and may take steps to verify the details, for example, by contacting the police, where relevant. The Commission may also follow up if it:

- needs more information about the incident;
- considers the Foundation needs regulatory advice and guidance;
- has to use its legal powers to protect the Foundation and/or the people who come into contact with the Foundation through its work;
- decides to request updates on future development; and/or
- needs to monitor the Foundation's progress in dealing with the serious incident.

11.2 In very serious cases, the Commission may take steps to exercise its enforcement powers, for example, by issuing a warning or opening a statutory inquiry into the Foundation, though it is rare that it would do so without some form of preliminary communication or dialogue.

12.0 Related policies

Other Foundation policies that relate to this Policy and in which serious incidents may arise, include (this list is not exhaustive):

- Anti-fraud Policy, including Grant Fraud Policy
- Anti-corruption and Bribery Policy
- Complaints Policy
- Confidentiality Policy
- Data Protection Policy
- Equity, Diversity and Inclusion Policy
- Financial Policies
- Gift Acceptance Policy
- Health and Safety Policy
- Information Technology Policy
- Investment Policy, which includes our Ethical Investment Policy
- Privacy Policy
- Safeguarding Policy

- Social Media Policy
- Volunteer Policy
- Whistleblowing Policy

12.0 Further guidance on serious incidents involving Foundation partners:-

Further guidance relating to reporting a serious incident when it involves a partner can be found at:

<https://www.gov.uk/guidance/reporting-a-serious-incident-in-your-charity-when-it-involves-a-partner>

Signed on behalf of the Trustees

Chris Booth-Mayblin (e-signed)

Date:11 August 2026.....

Review: 1 April 2027

It will be reviewed at least every three years, or when Charity Commission guidance on reporting serious incidents changes.

Appendix 1

What to report

This section tells you what types of incident the Commission expects you to report and outlines the different authorities or agencies that may be involved. When making your report, you should follow the advice below.

You should report an incident if it results in, or risks, significant:

- harm to people who come into contact with your charity through its work
- loss of your charity's money or assets
- damage to your charity's property
- harm to your charity's work or reputation

The main categories of reportable incident are:

- protecting people and safeguarding incidents – incidents that have resulted in or risk significant harm to beneficiaries and other people who come into contact with the charity through its work
- financial crimes – fraud, theft, cyber-crime and money laundering
- large donations from an unknown or unverifiable source, or suspicious financial activity using the charity's funds
- other significant financial loss
- links to terrorism or extremism, including 'proscribed' (or banned) organisations, individuals subject to an asset freeze, or kidnapping of staff
- other significant incidents, such as – insolvency, forced withdrawal of banking services without an alternative, significant data breaches/losses or incidents involving partners that materially affect the charity

It is the responsibility of the charity trustees to decide whether an incident is significant and should be reported. To help, there is guidance below in relation to each of the categories and an Examples Table.

[Examples table: deciding what to report](#) (PDF, 382 KB, 6 pages)

The Examples Table is not a definitive list of reportable incidents but indicates the types of incidents that should and shouldn't be reported. The trustees may also find the Commission's [guidance on decision making](#) helpful when deciding whether to report an incident.

The trustees may delegate responsibility for deciding which incidents should be reported to others within the charity, such as employees. However decisions made by others in the

charity should be reported back to trustees (particularly where incidents were 'borderline' and making a report was considered but it was decided not to make one).