

**Supplementary examples table: deciding when to report an incident related to the coronavirus pandemic**

<b>Do report</b>	<b>Don't report</b>
<p><b>There is an outbreak of coronavirus</b> (including suspected cases) among staff, volunteers, trustees and/or beneficiaries within a charity that is still operating. As a result of this, the charity is unable to:</p> <ul style="list-style-type: none"> <li>• deliver vital services to at risk beneficiaries, for example a residential care home has insufficient staff to care for the residents safely; or</li> <li>• continue its normal operations, for example because a large number of beneficiaries are seriously ill.</li> </ul> <p>Also report if there is a wider outbreak which is traced back to the charity's activities. For example, a meeting in a place of worship</p>	<p>A single staff member, volunteer, trustee or beneficiary has or is suspected to have contracted coronavirus.</p>
<p><b>The charity has stopped operating temporarily under the government's lockdown measures</b>, for example the closure of a school, community centre, place of worship or theatre. As a result of this, the charity is:</p> <ul style="list-style-type: none"> <li>• unable to deliver vital services to at risk beneficiaries; and/or</li> <li>• insolvent and/or forced to close permanently; or</li> <li>• highly likely to be insolvent and/or forced to close permanently within the next 12 months.</li> </ul>	<p>The charity has had to stop operating temporarily but it hasn't resulted in one or more of the impacts listed in the left-hand column.</p>
<p><b>The charity has not been required to stop operating under the government's lockdown measures but the trustees have made a voluntary decision to stop operating temporarily.</b> As a result of this, the charity is:</p> <ul style="list-style-type: none"> <li>• unable to deliver vital services to at risk beneficiaries; and/or</li> <li>• insolvent and/or forced to close permanently; or</li> <li>• highly likely to be insolvent and/or forced to close permanently within the next 12 months.</li> </ul>	<p>The trustees have made a voluntary decision to stop operating temporarily but it hasn't resulted in one or more of the impacts listed in the left-hand column.</p>
<p><b>The charity has lost a substantial portion of its income</b> during the pandemic, for example due to the enforced cancellation of fundraising events. As a result of this, the charity is:</p> <ul style="list-style-type: none"> <li>• unable to deliver vital services to at risk beneficiaries; and/or</li> <li>• insolvent and/or forced to close permanently; or</li> <li>• highly likely to be insolvent and/or forced to close permanently within the next 12 months.</li> </ul>	<p>A loss of income during the pandemic, which hasn't resulted in one or more of the impacts listed in the left-hand column.</p>
<p><b>The trustees have decided to furlough some or all of the charity's staff</b> and, as a result of this, the charity is:</p> <ul style="list-style-type: none"> <li>• unable to deliver vital services to at risk beneficiaries; and/or</li> </ul>	<p>A decision to furlough some or all of the charity's staff, which hasn't resulted in one or more of the impacts listed in the left-hand column.</p>

<ul style="list-style-type: none"> <li>insolvent and/or forced to close permanently, for example because the furloughing of staff has directly led to the loss of a major income stream; or</li> <li>highly likely to be insolvent and/or forced to close permanently within the next 12 months.</li> </ul>	
<p>A scam email linked to the pandemic that causes loss or harm, for example the charity receives an email from a bogus organisation claiming to be offering support to charities during the pandemic and is conned into making a payment.</p>	<p>A suspected scam email linked to the pandemic that the charity identifies as suspicious or is blocked by the charity's computer network security systems, except where this is unusual in nature and the charity wants to bring it to the attention of the Commission.</p> <p>All suspected scam emails should be reported to the National Cyber Security Centre (NCSC) through the <a href="#">Suspicious Email Reporting Service (SERS)</a>.</p>
<p>A fraud that is linked to the pandemic, for example the charity purchases personal protective equipment (PPE) but the products are never delivered.</p>	
<p>The charity is being investigated by HMRC in relation to alleged abuse of the furlough scheme.</p>	
<p>The charity is being investigated by the Police in relation to an alleged breach of government lockdown measures.</p>	
<p>There is an allegation that a staff member/volunteer has abused a beneficiary during the pandemic.</p>	
<p>A member of staff alleges that they have suffered significant harm due to their working conditions during the pandemic.</p>	