



Case Report

Help Africa (former registered charity)

About the charity

Help Africa was registered in 2011 with objects to prevent or relieve poverty and to provide assistance to people anywhere in the world who are the victims of war or natural disaster. The charity's application explained that it would mainly help beneficiaries in Africa.

The application to register the charity was made by one of these trustees ('person 1').

Why the Charity Commission got involved

HM Revenue and Customs (HMRC) contacted us in April 2013 to request information to help their investigation into suspected fraudulent applications for Gift Aid by the charity. We provided the requested information and asked HMRC to keep us updated about their investigation. The commission did not, at the request of HMRC, open its own investigation during this time.

In June 2015, HMRC informed us that 2 individuals, 1 current trustee (person 1) and 1 former trustee, had been charged in connection with offences under the Fraud Act 2006.

The action we took

We arranged a meeting with HMRC in July, at which we learnt more about the investigation and the charges against the suspects. At this time person 1 had pleaded guilty to the charge while the former trustee had pleaded not guilty. The trial of the former trustee was due to take place in September.

HMRC explained that the trustees were unable to provide evidence to support the gift aid applications the charity had submitted. Nor were HMRC able to find any evidence that the charity had spent funds to relieve poverty or otherwise help beneficiaries in Africa.

In August, we therefore removed Help Africa from the register of charities, on the basis that it appeared to have been established and operated for non-charitable private benefit.

HMRC also found that the other 2 individuals listed as trustees on the application to register the charity were in fact not trustees. No other individuals were identified, during the investigation, as having played a role at the charity, for example as volunteer fundraisers or administrators.

We wrote to person 1, instructing them to remove the Help Africa website, which continued to state that it was a registered charity. The website has now been taken down.

The impact of our involvement

Our relationship and close working with HMRC led to HMRC's successful investigation and ultimately the sentencing of person 1 to an 8 month suspended sentence and 200 hours of unpaid work. (Charges were dropped against the former trustee.) It also resulted in the removal of Help Africa from the register of charities.