

Quaker governance update

Quaker Life Network newsletter

Issue 3: Spring 2023



1. Welcome to Quaker governance update

Welcome to Quaker governance update. This is the first edition of this channel for Quaker trustees, treasurers and other Friends involved in Quaker governance in 2023. If you have questions about any of the items in the newsletter or about any other governance or finance related issue please get in touch with Quaker Life, supportmeetings@quaker.org.uk.



2. Quaker Governance support and guidance

2.1 Trustee Annual Report and Accounts (TARA) – BYM checklists



BYM has produced the checklists for annual reporting for the financial year 2022. The new checklists are in the same format as Quaker Stewardship Committee (QSC) had produced in previous years. The format of the checklists will be reviewed during 2023. The new checklists are available on the trustees page of the Quaker website at www.quaker.org.uk/trustees, or can be downloaded directly below:

■ [Checklist for England and Wales](#)

■ [Checklist for Scotland](#)

2.2 Charities' Annual Return 2023 (England & Wales)



CLAS, source Charity Commission, Feb 2023

The Charity Commission has published [Charity Annual Return 2023: question guide](#) to help charities in England and Wales understand what information they will need to prepare for the 2023 Annual Return.

The updated Annual Return will apply to charities' financial years ending on or after 1 January 2023.

2.3 Charities Act 2022: information on the changes being introduced in Spring 2023

CLAS, source Charity Commission, Apr 2023

The [Charities Act 2022](#) amends the [Charities Act 2011](#). The Commission has published short summaries of the changes that are due to come into effect in Spring 2023 and links to its updated guidance for the changes that came into force on 31 October 2022. The final set of changes are due to come into effect in Autumn 2023.

Following are short summaries of the changes due to come into effect in Spring 2023. The Commission will publish the updated guidance on these topics on the day the provisions are implemented.

Abbreviations: CC – Charity Commission; CLAS – Churches' Legislation Advisory Service; BYM – Britain Yearly Meeting; LM – local meeting; AM – area meeting; ACAT – Association of Church Accountants and Treasurers; OSCR – The Office of the Scottish Charity Regulator; QSC – Quaker Stewardship Committee; YMG – Yearly Meeting Gathering; QLCC – Quaker Life Central Committee

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Selling, leasing or otherwise disposing of charity land

Charities must comply with certain legal requirements before they dispose of charity land. Disposal can include selling, transferring or leasing charity land. The Act will simplify some of these legal requirements. The changes will include:

- widening the category of designated advisers who can provide charities with advice on certain disposals;
- confirming that a trustee, officer or employee can provide advice on a disposal if they meet the relevant requirements;
- giving trustees discretion to decide how to advertise a proposed disposal of charity land;
- removing the requirement for charities to get Commission authority to grant a residential lease to a charity employee for a short periodic or fixed term tenancy;
- clarifying the legal requirements that apply when a charity is selling, leasing or otherwise disposing of land to another charity; and
- updating the statements and certificates that must be included in disposal or mortgage documents for charity land.



Using permanent endowment

Put simply, permanent endowment is property that the charity must keep rather than spend. The Act will introduce new statutory powers to enable:

- charities to spend, in certain circumstances, from a “smaller value” permanent endowment fund of £25,000 or less without Commission authority; and
- certain charities to borrow up to 25% of the value of their permanent endowment fund without Commission authority.

Charity names

The Commission can currently direct a charity to change its name if it is too similar to another charity’s name or is offensive or misleading. The Act will enable the Commission:

- to direct a charity to stop using a working name if it is too similar to another charity’s name or is offensive or misleading. A working name is any name used to identify a charity and under which the activities of the charity are carried out. For example, “Comic Relief” is the working name of the charity “Charity Projects”;
- to delay registration of a charity with an unsuitable name or delay entry of a new unsuitable name onto the Register of Charities; and
- to use its powers in relation to exempt charities in consultation with the principal regulator.

Other provisions

The definition of a connected person will be updated to remove outdated language.

An overview of the full changes can be found here: [Charities Act 2022: implementation plan](#).

2.4 Register of persons holding a controlled interest in land (Scotland)



The [Register of persons holding a Controlled Interest in Land](#) (RCI) is designed to show who has significant influence or control over the owners or tenants (of leases longer than 20 years) of property in Scotland where such information is not publicly available elsewhere.

The Scottish Churches are suggesting that the new RCI set up under the Land Reform (Scotland) Act 2016, has been structured in such a way as to create unmanageable administrative burdens for local congregations. They have argued – unsuccessfully, it appears – that they depend heavily on local volunteers and that the Register will have a hugely disproportionate impact on them. The Scottish Government has failed to recognise their position and has not responded to their suggestions.

The transitional or “grace period” was due to end on 1 April 2023 and after that date it would be an offence not to have registered in RCI when in scope. However, the Scottish Government has announced that they have passed a Statutory Instrument to extend the transitional period by a further 12 months to 1 April 2024. See a recent [article by the Law Society of Scotland](#) for more information.

2.5 Modernising Scots Law on Trusts (Scotland)



CLAS, source Scottish Government, Nov 2022

The Scottish Government has announced the introduction of a new [Bill that will consolidate, reform and modernise the law of trusts in Scotland](#). The proposed reforms in the Trusts and Succession (Scotland) Bill will focus on the management of trusts, including the powers and duties of trustees, powers of the court in trust matters, and trust administration. It would also amend the order in which certain family members inherit a person’s money or property where they die without leaving a will.

Regarding charitable trusts, the explanatory notes state that:

“The Bill provisions on trusts replace all existing trust legislation, other than that dealing specifically with charitable and public trusts. Charitable trusts are governed by the Charities and Trustee Investment (Scotland) Act 2005, though provisions in the Bill cover general aspects of trust law that apply equally to public and charitable trusts and to private trusts; so to that extent the Bill is relevant to charitable and public trusts.

While the Bill replaces all existing trust legislation, it does not provide a comprehensive statutory statement of trust law in Scotland. The Scots common law of trusts, where it is not altered by provision made in the Bill, will remain operative and will apply alongside the Bill provisions.”

2.6 Charities (Regulation and Administration) (Scotland) Bill



CLAS, source Lexology, Feb 2023

A new Bill, the Charities (Regulation and Administration) (Scotland) Bill was introduced to the Scottish Parliament on 15 November 2022. If passed, the Bill will make significant changes to charity law in Scotland as it seeks to strengthen and update the current legislative framework.

Lexology has published a helpful series of articles by Brodies LLP on the provisions of the Charities (Regulation and Administration) (Scotland) Bill currently before the Scottish Parliament:

- [Charity Law Reform in Scotland: Part 1: Charities \(Regulation and Administration\) \(Scotland\) Bill – what happens next?](#)

- **Charity Law Reform in Scotland: Part 2: Charities (Regulation and Administration) (Scotland) Bill – a register of charity trustees – both “on” and “off the record”.**
- **Charity Law Reform in Scotland: Part 3: Charities (Regulation and Administration) (Scotland) Bill – Charity Mergers and Legacies.**
- **Charity Law Reform in Scotland: Part 4: Charities (Regulation and Administration) (Scotland) Bill – OSCR’s powers.**

2.7 Non-domestic rates support for 2023-24 (Wales)



CLAS, source Welsh Government, Dec 2022

The Welsh Government has **announced non-domestic rates support for 2023-24**. It has opted to freeze the non-domestic rates multiplier for 2023-24 and ratepayers whose liability is increasing by more than £300, due to revaluation, will receive transitional relief.

Any increase in non-domestic rates liability because of revaluation will be phased in over two years. A ratepayer will pay 33% of their additional liability in the first year (2023-24) and 66% in the second year (2024-25), before reaching their full liability in the third year (2025-26). In addition, the Welsh Government will also be providing over £140m of non-domestic rates relief for retail, leisure and hospitality businesses in Wales. Eligible ratepayers will receive 75% non-domestic rates relief for the duration of 2023-24.

2.8 The Protect Duty: further information – applies to larger venues (all nations)



CLAS and BYM staff

The Protect Duty, also known as Martyn’s Law, is the Government’s response to help venues be prepared in case of a terrorist attack. Members of BYM staff attended a webinar in March 2023 where the following points emerged:

- The duties are based on the capacity of your premises. The standard tier covers premises with a capacity of 100-799; enhanced tier includes 800+ capacity buildings and all places of worship that charge for entry. Places of worship with capacity of under 100 are out of scope of the duty.
- Quaker owned premises in standard tier need a preparedness plan (similar to a fire plan), which could include ability to communicate with people in the building, the police and neighbours, how to lock down, how to evacuate people. While there will be ‘responsible persons’ for the preparedness plan, this can be an organisation rather than an individual. For premises used by other groups, we won’t need our own people to be on-site if other groups are using the building. It’s similar to a fire plan – they need to know what to do, but should do it themselves.
- Failure to comply can result in civil penalties of up to £10,000 for standard tier buildings, and temporary closure notices or potential criminal penalties for premises in the enhanced tier.
- They recommend an app called ProtectUK (run by the police) which has ‘common sense advice’.
- The proposals will be put into a Bill later this year. These are just proposals at present which they encourage us to use but it’s not a legal requirement yet.

Additional information on Protect Duty from CLAS

The Duty will fall on the “responsible person(s)”, but what that means for an individual place of worship is not yet clear: the minister or pastor (if there is one)? the trustees? the diocese / district / presbytery?

The intention is to publish the legislation in draft, to be scrutinised by the Commons Home Affairs Committee, and the likelihood is that it will be given Royal Assent some time in 2025 and (probably) come into force some time in 2026.

The Government does seem to have got the message about proportionality, CLAS will continue to monitor the situation very carefully indeed, and to make representations as necessary.

2.9 Changes to Quaker faith & practice

Some changes to *Quaker faith & practice* were agreed by Meeting for Sufferings in March. These will be put on the online version <https://qfp.quaker.org.uk>. The changes reflect the laying down of Quaker Stewardship Committee and the introduction of the name Crynwyr Cymru – Quakers in Wales. You can see the agreed changes in the [papers of Meeting for Sufferings](#) on pages 62 to 72. It is always worth consulting the online version of *Quaker faith & practice* for the most up-to-date text.

Questions? Contact Michael Booth, Church Government Adviser michaelsb@quaker.org.uk.

3. Events and training opportunities

3.1 Woodbrooke courses

Treasurership in a nutshell

10am–4pm, Saturday, 1 July 2023

Are you about to be or have just become a Quaker Treasurer? ‘Treasurership in a Nutshell’ is a one-day session where we will provide clear information about what being a Quaker treasurer entails and cover the basics of how to carry out your role well.

Booking: www.woodbrooke.org.uk/courses/treasurership-in-a-nutshell



Being a Quaker Trustee

7–28 November 2023

Are you a new or less experienced Area Meeting Trustee? Are you established and seeking inspiration? Join Woodbrooke’s 4 week online course for easy-to-understand information and enjoyable learning to make trusteeship approachable and rewarding for you.

Booking: www.woodbrooke.org.uk/courses/being-a-quaker-trustee

3.2 Charity Commission trustee learning guides (England & Wales)



CLAS, source Charity Commission

The Charity Commission has launched the next stage of its campaign to raise awareness of core trustee duties and available guidance. The core suite of 5-minute guides covers the following subject areas:

- **Delivering purpose** – advice on how to use your charity’s governing document, how to deliver on your charity’s purposes, and the law.
- **Managing finances** – advice on how to ensure that your charity’s money is safe, properly used and accounted for.
- **Conflicts of interest** – advice on how to identify and deal with conflicts of interest in your charity.
- **Making decisions** – advice on how to make valid trustee decisions that are in your charity’s best interests.
- **Reporting information** – advice on how and what you need to report to the Commission.
- **Safeguarding people** – advice on your responsibilities to keep everyone who comes into contact with your charity safe from harm.
- **Political activity & campaigning** – advice for charities that want to support, or oppose, a change in Government policy or the law.

3.3 Trustees Memorandum of Understanding project



BYM staff members are working with trustees of organisations across the Yearly Meeting to develop a memorandum of understanding (MoU) between the 70+ bodies which make up Quakers in Britain. The need for this type of document was first identified by Quaker Stewardship Committee in 2020, who felt it would help to help clarify the relationship between the organisations which make up Quakers in Britain and set out how they should support and communicate with each other for the benefit and right ordering of the whole church. The work to develop this document was then picked up by BYM trustees, supported by staff and a reference group of trustees from across the yearly meeting.

Many of you reading this will already have generously given your time and feedback on early iterations of the MoU, and we are very grateful for this. For those who have not yet been involved, as the MoU takes shape, we are now running open consultation sessions online, which any Friend is welcome to join.

Times, dates and links to those sessions are shared below. The sessions involve a presentation about the background to, and need for, the MoU, followed by small group discussion and questions from the floor:

- Time: May 10, 2023 07:00 PM London <https://quaker.zoom.us/j/83913504965>
- Time: May 11, 2023 08:00 PM London <https://quaker.zoom.us/j/88900741590>
- Time: May 22, 2023 07:00 PM London <https://quaker.zoom.us/j/83259255703>

The following documents serve as a rationale for the work that is being undertaken.

- **The current draft of the MoU**
- **A “frequently asked questions” document;** and
- **A cover letter**

Please feel free to share the invitation with any interested Friends in your area meeting or other Quaker network.

4. Grants and financial help



4.1 Government help with energy bills

Energy Bills Discount Scheme

The Energy Bills Discount Scheme will run for 12 months from 1 April 2023 to 31 March 2024. This scheme replaces the **Energy Bill Relief Scheme** which supported businesses and organisations between 1 October 2022 and 31 March 2023.

Check online for eligibility, www.gov.uk/guidance/energy-bills-discount-scheme. The discount is usually applied directly to the customer’s fuel bill.



Alternative fuels support for non-domestic customers

The Non-Domestic Alternative Fuels Payments Scheme provides a fixed payment of £150 to UK non-domestic consumers who are off the gas grid and use alternative fuels. **This is for claims between September 2022 and January 2023.**

Most consumers that are eligible for this payment will have already received it automatically as a credit on their electricity bills, but properties not connected to the electricity grid will not have received £150 automatically and will need to apply through the online portal, www.gov.uk/guidance/apply-for-energy-bill-support-for-non-domestic-properties. The closing date for applications for this is 28 April 2023.

Britain Yearly Meeting

Contributions update

Spring 2023



Meet the Fundraising Team at Yearly Meeting 28 April – 1 May

The Fundraising Team are organising and will be staffing the BYM stall at Yearly Meeting. Please drop by and say hello if you will be at Yearly Meeting.

Contributions 2023 material



If you go to www.quaker.org.uk/contributions you will find everything you need to support you in your annual contributions appeal including: the letter from outgoing BYM Treasurer Linda Batten, contribution leaflets, a PowerPoint presentation and a video which you can share with Friends in your meeting to help explain why their contributions are so important. The fundraising team are available to help if you have any questions or need any support around giving or contributions. Email contributions@quaker.org.uk

A short film to help inspire giving

This short film has been made to talk about how Friends' donations are used to develop our Quaker faith and do Quaker work in the world. If you have a laptop or computer hooked up in the meeting house, we encourage you to show it to Friends in your meeting.

How your support makes a difference to Quaker work

You can also send a link to the video out in your local newsletter. The video is online at: <https://vimeo.com/759578718/3fc1893d00>



Gift Aid claims on digital donations

CLAS, source HMRC, Jan 2023

Churches and chapels that have installed card-readers to take casual donations by visitors should note the following: HMRC has issued **new guidance** which states: "Donations made using digital platforms, credit card or debit card may incur an administration fee which reduces the actual amount received by the charity. Subject to the normal qualifying conditions, *the gross donation paid is eligible for Gift Aid*, regardless of any processing fees incurred by the charity. The charity may treat these administrative fees as charitable expenditure. Where the charity is unable to demonstrate a clear audit trail of administration fees incurred Gift Aid should only be claimed on the net donation received" [CLAS emphasis].