

Trustees' & Treasurers' News

Issue 6 – July 2016

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Editorial

Welcome to **Trustees' & Treasurers' News 6**. As you will see below, it is a busy period for charity regulator consultations. Please consider taking the time to respond to such consultations because it helps the regulators to understand where trustees need more support to fulfil their roles. To balance the consultations, there is a possible source of grant funding for places of worship and Britain Yearly Meeting has negotiated a special green energy tariff for Quaker meeting houses. Woodbrooke would welcome help in training those who are just starting as treasurers and we remind you of a Woodbrooke course for trustees at the end of the year. We also report on the Annual Conference of Treasurers – documents from the conference are now available at www.quaker.org.uk/treasurers.

The deadline for items/suggestions for items for the November issue is 7 October. We are always happy to receive your suggestions – and you will see that we are specifically asking for your top tips to include in an item for the next issue.

The editorial team (ttnews@quaker.org.uk)

Charity Commission – going (more) digital

The CC is moving more of its services online. It has looked at the growing proportion of adults who use the internet every day and is now aiming to be 'digital by default'. You can now register a charity online and eventually each charity will have its own self-service portal where it can update its details as needed. It is not intended to be only one way as the CC wants to use the internet to communicate more directly with trustees. The CC intends to make training and guidance available online in the form of live streaming, video and webinars. In addition, more information about charities will be made publicly available. See <http://bit.ly/CC-digital>.

Charity Commission – consultations (two that are current and one that will shortly publish feedback)

Power to disqualify trustees The Charities (Protection and Social Investment) Act 2016 gives the CC a new power to disqualify individuals from acting as trustees and, if disqualified, from serving as senior managers of the charity concerned. The CC welcomes responses and the consultation is open until 22 August 2016 – see <http://bit.ly/Disqualify>.

Updating the framework for independent examination The CC is proposing to revise the directions for independent examination of charities with an annual income between £25,000 and £1 million. The language will be simpler, some of the directions will be altered and they will make clear where actions are expected, not just recommended. The CC welcomes responses and the consultation is open until 30 September 2016 – see <http://bit.ly/Exam-ask>.

Converting to a Charitable Incorporated Organisation (CIO) This CC consultation closed on 10 June. However, at the time of writing, the CC is promising that they will shortly publish the outcome which would be of interest to any AMs thinking of going down the CIO route – see <http://bit.ly/CIO-back>.

Abbreviations

We will try to avoid using abbreviations in the *Trustees' & Treasurers' News* but the following will often occur:

CC – Charity Commission	LM – local meeting
BYM – Britain Yearly Meeting	AM – area meeting
OSCR – The Office of the Scottish Charity Regulator	
QSC – Quaker Stewardship Committee	

All three UK charity regulators – consultation

Matters of material significance The three UK charity regulators (England and Wales, Scotland, and Northern Ireland) want to develop a list common to all three of material matters that charity auditors and independent examiners would have to report to the relevant regulator. The regulators would like to receive your responses and the consultation is open until 11 September 2016 – see <http://bit.ly/Mat-Signif>. This consultation is fairly specialised and will appeal to those of you interested in technical matters.

Office of the Scottish Charity Regulator

Guidance and good practice for charity trustees OSCR has published its updated version of this guidance. The content has not been changed very much – the aim has been to make the guidance easier to follow. It sets out what charity trustees must consider so that they meet legal requirements and ensure that their charities are well run, avoiding some of the common problems that can arise. It includes examples and links to further information – see <http://bit.ly/GoodPrac>.

Banking for charities OSCR, together with other organisations including the Scottish Council for Voluntary Organisations, has published quite detailed guidance for people managing the financial affairs of charities or voluntary organisations in Scotland. The introduction makes clear that the booklet is for all trustees, not just for treasurers, because, to quote, ‘Trustees are responsible for the general control and management of their charity, and ensuring it is solvent and well run’. A 20-page PDF document can be seen at <http://bit.ly/BankWell>.

Veolia Environmental Trust grants

Grants to support environmental or community-based projects AMs in England and Wales may want to note that the Veolia Environmental Trust is inviting applications from not-for-profit organisations for grants of up to £75,000 to support their environmental or community-based projects. These include community buildings and rooms and outdoor spaces. Places of worship are eligible but only if they are within five miles of a Veolia site. You do not need to know where the nearest Veolia site is; you can check to find out if your meeting house would be eligible at www.veoliatrust.org. The last 2016 deadline for applications is 26 August.

Charities SORP

Accrual accounts and the attendant annual report The CC and OSCR are asking you to respond to a consultation about the Charities SORP. If your AM prepares receipts and payments accounts, this item does not apply to you. However, it is relevant for all trustees of AMs that use accruals accounts. The Charities SORP (FRS 102) lays out the requirements for the trustees’ annual report and the end-of-year accounts. The CC and OSCR want your views on how the SORP can be improved further. They want to know if the structure, format and accessibility can be improved. They are inviting users to tell them what needs to be improved, changed or added. The consultation is open until 11 December 2016. The 24-page consultation document is in PDF on the dedicated SORP microsite at <http://bit.ly/AccrueAcc>. The email and postal addresses for responding are on page 18 of the document.

The Charities SORP (FRS 102) is not as daunting as you may think. A fellow Quaker has described it as ‘surprisingly accessible’. It is split into modules and you are only expected to read the parts that are relevant to your AM. For 2016 accounts there is flexibility for smaller charities in the way they classify income and expenditure. You can find out more on the dedicated SORP website at www.charitysorp.org or choose modules at <http://bit.ly/SORP-choice>.

To update treasurer contact details and for treasurer support please contact:

Gaby Scott, 020 7663 1045, gabys@quaker.org.uk.

Good Energy offer for Quaker meeting houses

Good Energy are offering a special tariff for electricity for Quaker meeting houses

negotiated with Britain Yearly Meeting. Good Energy provides 100% renewable electricity generated by their own wind and solar farms and bought from independent generators across the country. Britain Yearly Meeting will also receive £50 for sustainability projects when you switch. To find out more visit www.goodenergy.co.uk/source. If your meeting wants to switch to Good Energy, please contact business-sales@goodenergy.co.uk or call 0800 254 0003, quoting **QuakerEnergy16**. Dual fuel options may be available – ask for a quote when you call.

Is there a treasurer who could help support the Quaker spreadsheets?

QSC & Woodbrooke are looking for a Quaker treasurer who is experienced in using the Quaker spreadsheets. You could be the person to help new treasurers become confident in using them, by offering a tutorial on the final day of the Being a Quaker Treasurer course at Woodbrooke, and supporting the use of the spreadsheets in other ways too. If you are interested in passing on your experience to others, please contact Gill Pennington, Woodbrooke's Tutor for Quaker Roles – direct line 0121 415 6783, email gill.pennington@woodbrooke.org.uk. Please don't be shy about putting your name forward.

Record keeping

How best to keep records? We want to include an item in the next *T&T News* about record keeping and would very much welcome top tips from you. How do your AM's trustees ensure that they all have access to information that they need but that must be kept confidential? Is a secure, password-protected section of the AM website your chosen solution? How do the trustees ensure that all important documents are archived securely for the future? Have you thought about printing off copies on archive-quality paper and asking the Custodian of Records to keep them in the central AM files? And what about the perennial problem of deciding which documents need to be kept long-term and which don't? There isn't a one-size-fits-all solution which is why we would particularly welcome feedback from you about how your AM copes with these issues so that we can share a range of practical, effective ways of keeping records.

Finances aren't just for treasurers, they're for all trustees

Not everyone is comfortable with detailed financial work and all trustees bring their own varied skills to their roles. However, your AM treasurer needs the support and informed interest of fellow trustees. After all, the trustees are collectively responsible for the financial affairs of the AM. When trustees encourage each other to attend trustee training, please remember that the AM treasurer will need to attend that training too, as well as training specifically for treasurers.

Trustees' & Treasurers' News: questionnaire

Thank you very much for the excellent response to the questionnaire that was circulated with the March issue of *T&T News*. QSC considered the responses at its June meeting. Broadly speaking, you were very positive about the newsletter, which is encouraging. We are also grateful to those of you who took the trouble to suggest what we could do better. We will look carefully at your comments in drafting future issues of *T&T News*. Please remember that we are always glad to get feedback and we welcome suggestions for topics and/or copy for the newsletter – email tnews@quaker.org.uk.

Being a Quaker Trustee – A factual and practical Woodbrooke course for new and prospective treasurers and any who feel uncertain.



What does the law require? How does charity good practice fit with Quaker good practice? How can trustees best serve their meetings?

How do trustees, AMs and LMs relate to each other? The course aims to be easy to understand and enjoyable, and to make trusteeship approachable and rewarding.



Wed 7-Fri 9 Dec 2016 – Book soon at <http://bit.ly/Trustee-Dec2016> to avoid disappointment

ACAT Handbook: a reminder

The Association of Church Accountants & Treasurers (ACAT) publishes a handbook for treasurers. Britain Yearly Meeting has paid for ACAT membership for AM and LM treasurers. Member services including access to the online version of the handbook can be accessed at www.acat.uk.com. All meeting treasurers should have received login details.

Trustees should be aware of the support that ACAT offers to them, with chapters in the handbook on Charities in Scotland, Church Insurance, Data Protection, Health & Safety, Property Development, Registration of Charities in England and Wales and Risk Assessment. They can be sent information with the help of their treasurers but may not be given access to the website.

For more information, please contact Helen Griffith, personal assistant to the Recording Clerk, at heleng@quaker.org.uk or on 020 7663 1161.

Annual Conference of Treasurers 2016 – a participant's view

I enjoyed being amongst a collection of almost 70 financially-aware people representing nearly 40 AMs and Friends House staff. The keynote address setting out the spiritual context of stewardship within the theme of the conference's title 'Money and Ministry' was inspiring. A 3-page handout of biblical quotes, historical comment and a collection of relevant resources will be a useful reference. It included pointers to Community Development Finance Institutions and the 'Campari Principles' – see <http://bit.ly/CampariLend>. Three case studies not necessarily of immediate usefulness to every AM were nevertheless of interest. They covered making an impact with a small outlay, reimagining the use of our resources – an example had resulted in selling a historic building – and using a substantial legacy. We had to pick two from six offered workshops on a variety of topics all of which were clearly relevant to a treasurer's work. They covered succession planning (we should be so lucky!), examination, encouraging contributions, managing a building project, Paxton accounting software and reserves. A presentation on ACAT revealed the usefulness of the resource for both treasurers and trustees. The BYM treasurer talked about financial issues from his perspective and answered questions about the accounts. We also had a feedback session on issues treasurers had posted on the 'talking wall'. Snippets of conversation during the breaks can reveal how one's own AM may be 'ahead of the game' and sometimes when it is not, both of which serve to inform where the emphasis should be placed at the next trustee meeting! This having been a residential conference, we could also enjoy early morning walks around the lakes. Next year's day conference is in Friends House on Saturday 13 May 2017. Why not put it in your diary now? How wonderful it would be to have all AMs represented.

Raymond Thompson (Devon AM)

T&T News is sponsored by QSC, www.quaker.org.uk/QSC.

Please send copy for issue 7 to ttnews@quaker.org.uk by 7 October 2016

Notices from Britain Yearly Meeting



Directory of Services

The *Directory of services* is a new resource which sets out the services available to Friends as part of the centrally managed work. The directory consists of 18 booklets covering various meeting roles (e.g. treasurers, chaplains and wardens) and areas of work (e.g. children and young people's work, outreach and peace). The print version has been developed for use in Quaker meeting houses but the information is also available on the BYM website:

www.quaker.org.uk/dos. This is where you will find PDFs of all the booklets should you want to print them individually.

The directory's primary purpose is to help Friends know how to access services at Friends House. We hope you find it useful and we welcome your feedback – feedback@quaker.org.uk



Area meeting contribution reports

If you are an AM treasurer and would like to receive your quarterly area meeting contribution reports, please contact Maisa Monteiro at contributions@quaker.org.uk to be added to future updates.

Cheques payable to Britain Yearly Meeting

To help BYM avoid unnecessary bank charges, please make sure that all cheques sent to us are made payable to “**Britain Yearly Meeting**”, not the name of the centrally managed work you wish to donate to, e.g. QPSW or EAPPI. Please make sure that this information is widely shared in your meeting as well.

Donations via BACS

When making payments for your meeting using BACS please ensure that you use the correct bank account:

Account name: Britain Yearly Meeting Current Account

Account number: 50234651

Sort code: 089061

Bank name: The Co-operative Bank

And send details of the payment to contributions@quaker.org.uk using the paying-in slip listed below.

Paying-in Slips

Paying-in slips for cheques and BACS transfers for meeting contributions are available on our website and these help us direct your money efficiently:

www.quaker.org.uk/treasurers

AN APPEAL FROM THE ETHICAL LANDLORDS ASSOCIATION!

The Ethical Landlords Association was formally launched at an Inaugural Meeting on 28 May 2016, held as part of Yearly Meeting 2016.

Alison Gelder, CEO of Housing Justice, opened the meeting, saying that she had long been aware how much such an association was needed. She committed Housing Justice to working in partnership with the Ethical Landlords Association to 'make this thing fly!'

A committee of seven people has been appointed, representing a wide range of interest and experience in housing and the private rental sector, and also representing England, Scotland and Wales. A Friend from Warwick has kindly agreed to build our website, and work is gathering pace to provide content that will both support and challenge landlords. Information will also be provided for tenants, and will direct them to Shelter and Generation Rent for practical support and further information. The Ethical Landlords Association has committed to providing financial support to tenant organisations from the subscriptions of members.

The Association expects to become self-supporting once the website is online and our membership grows. In order to get on our feet, however, we have an immediate need for funds. We are therefore appealing to area and local meetings to do two things:

- To make a small donation, perhaps between £25-£50, to help 'make this thing fly!'
- To become a member of the Ethical Landlords Association, both as an area or local meeting if you own and manage residential property, and as individual Friends, if you are a landlord.

What are the benefits of membership?

- Supporting ELA financially through your membership subscription of £30 per annum.
- Contributing to consultations about key elements, such as the Charters for landlords, letting agents and tenant.
- Being able to access our fast growing bank of information about legal requirements, best practice and sources of advice.
- Having the opportunity to ask to be put in touch with other landlords in your geographical area, or with similar properties to you, such as House in Multiple Occupancy, Rent a Room, student accommodation, Quaker-owned property, to share experiences and support each other.
- Coming soon! Access to free legal advice, discounted insurance, and much more.

Application forms and/or further information may be requested by emailing Sarah Fishpool at sarahfishpool@yahoo.co.uk or ringing on 07980 667883.



Please also 'like' our page on Facebook – Ethical Landlords Association.