Quaker governance update

Quaker Life Network newsletter

Issue 11: Autumn 2025

1. Welcome to Quaker governance update

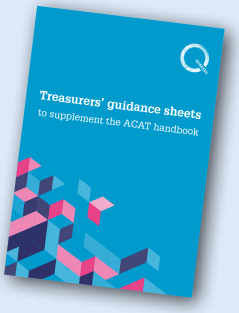
Photo by Francesco Ungaro on Unsplash

Welcome to the Autumn 2025 edition of Quaker governance update for Quaker trustees, treasurers and other Friends involved in Quaker governance.

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 Treasurers Guidance sheets



The treasurers' guidance sheets have been updated in 2025. They form a key part of the resources in support for treasurers. Mirroring the structure of the ACAT handbook they give Quaker specific advice and guidance for treasurers.

Download a copy of the guidance sheets from the Quakers in Britain website, **www.quaker.org.uk/treasurers**.

Association of Church Accountants and Treasurers (ACAT)

Quakers in Britain pays for a block membership of ACAT for each AM and LM treasurer to have access to the resources and support. If you need to activate your membership please contact **supportmeetings@quaker.org.uk**.

2.2 Hope so!

Have you ever wanted to understand more about how Yearly Meeting and its committees really work? Would you like to get information about roles and committee work that you could get involved in? Do you want an easy way to keep track of upcoming dates for YM? If so, our new quarterly newsletter Hope so! is for you.

Please use this link to subscribe (and tell all your Friends!): **www.quaker.org.uk/hopeso**

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; YMG – Yearly Meeting Gathering; QLCC – Quaker Life Central Committee

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2.3 Charities SORP 2026

***Source,* www.gov.uk/government/publications/charities-sorp-2005**

The charities' statement of recommended practice (SORP) gives a framework for accounting and reporting, designed to:

- help charity trustees meet their legal requirement for their accounts to give a true and fair view
- encourage consistency in charity accounting standards
- give recommendations for charity annual reporting

All charities must use the SORP to prepare their accounts unless the trustees have opted to prepare receipts and payments accounts and their charity is a non-company charity which had an income of £250,000 or less in the reporting period.

There will be an updated SORP that charities will be required to use for **accounting periods that begin after 1 January 2026**. This means that Quaker charities **will be required to use the SORP 2026 when reporting in 2027**.

Quakers in Britain staff will be spending time looking over the key changes and will give advice through this channel in time for you to prepare. You can find a summary of the changes on the Charities SORP website, **www.charitysorp.org/documents/d/guest/summary-of-changes-sorp-2026-pdf**.

Three tiers of accounting rules confirmed in SORP 2026

The new SORP has only just been released so we have not been able to look over it in detail yet. One anticipated change that we can confirm is that there will now be three income-based tiers required for charities compiling their annual accounts. Civil Society has published this **article with details about the new tiers**. In brief the tiers will be as follows:

- **Tier 1**: charities with an income of up to £500k (this has doubled from £250k)
- **Tier 2**: charities with income between £500k and £15m
- **Tier 3**: charities with income above £15m

For many Quaker charities this won't make a difference as most are currently in the lower bracket, income below £250k. One thing to note is that you will be able to use **Receipts and Payments (R&P) accounting in Tier 1**. This doubles the income threshold when accounting using R&P to £500k.

Remember that SORP 2026 will not affect you until you are preparing your Trustees Annual Report and Accounts (TARA) in 2027.

2.4 Company Director ID verification

Source, Government website

For Directors of Charities that are also Companies, but not CIO trustees

Companies House will be introducing a new identity verification process to help deter those wishing to use companies for illegal purposes. Anyone setting up, running, owning or controlling a company in the UK will need to verify their identity to prove they are who they claim to be.

Read this article for further details, **changestoukcompanylaw.campaign.gov.uk/identity-verification**.

2.5 Trustee and treasurer conference 2025

Thanks to everyone who came to the trustee and treasurer conference last July. We took some video footage at the event and have two films that we can share with you. They are as follows.

YM Treasurer Paul Whitehouse updating on BYM finances. Paul also talks about trustee and treasurer responsibilities for:

- Property
- Investments
- Myths
- Reserves
- Charities working together

https://vimeo.com/1108030596/8f84804407

QL Team Leader Ollie Waterhouse plenary session talking through:

- The data BYM gathers on the health of governance of BYM charities
- Diversifying our trustee bodies
- Changes in the yearly meeting since the previous conference in 2023
- Imperfection and failing!

https://vimeo.com/1108030151/9fe49d10de

The links to these films are available on the AM charities page of the BYM website, **www.quaker.org.uk/trustees**.

2.6 Data (Use and Access) Act 2025

Source: CLAS / Information Commissioner's Office

The Data (Use and Access) Act 2025 updates key aspects of data protection law. Changes include clarifying how personal information can be used for research; lifting restrictions on some automated decision making; setting out how to use some cookies without consent; allowing charities to send people electronic mail marketing without consent in certain circumstances; requiring organisations to have a data protection complaints procedure and introducing a new lawful basis of recognised legitimate interests.

The ICO has published information to support organisations and the public as these changes are introduced. It includes:

- an **outline what the Act means for organisations**;
- the ICO's **new and planned guidance web page** setting out what guidance to expect and when;
- a **guide for the public on how the Act will affect them**.

2.7 Implementation of the Employment Rights Bill

Source, CLAS / Department of Business & Trade

The Government has published a **roadmap for implementing the Employment Rights Bill** which sets out how the government is preparing for the implementation of the Employment Rights Bill, a core part of the mission to grow the economy, raise living standards across the country and create opportunities. It aims to tackle low pay, poor working conditions and poor job security.

If your AM or charity is an employer, you will need to pay attention to changes. There will more detail in the Spring 2026 (issue 12) of Governance Update with changes you will need to implement. See **section 3 on page 7 of the roadmap document** for details of the current consultation and implementation from early 2026 onwards.

2.8 Charity Commission: advice for charities operating in the Middle East

Source, CLAS / Charity Commission

In July the Charity Commission issued **Charities operating in the Middle East: guidance and support for trustees**. The Guidance notes that “Given the changeable nature of the area, it is vital that trustees remain alive to the risks that affect their charity”.

The Guidance covers:

1. **Trustee duties**
2. **Managing risk**
3. **Be alert to financial sanctions**
4. **Terrorism and proscribed organisations**
5. **Know your donors and partners**
6. **Banking and moving money**
7. **Safeguarding**
8. **Organising or participating in aid convoys**
9. **Fundraising and appeals**

2.9 Charity Commission: Charity Sector Risk Assessment

Source, CLAS / The Charity Commission

The Charity Commission has published its first-ever annual Charity Sector Risk Assessment, which identifies systemic risks that may impact on charities’ ability to deliver against their aims, or on public trust in the sector – seen through the eyes of the regulator. The Commission encourages charities to consider the issues identified as they review their own risks, and it signposts relevant guidance for trustees.

Read the **full report on Charity Sector Risk Assessment**. CLAS highlight the key risks which are financial resilience and risk to public benefit. In the section on other risks there is section on governance risks where the issue of people and trustee recruitment have been identified.

The CC ends with this conclusion:

Charting the risk landscape comprehensively presents its own risk of overwhelming charities, many of which are small operations run entirely by volunteers. The Commission’s role as regulator is to present a high-level picture of the threats we see facing the sector now or in the future, in order to help trustees take proportionate steps within their own context to prepare.

Our assessment above indicates a challenging environment for charities. But having been in existence for almost 175 years, the Commission stands testament to the extraordinary resilience of the sector it regulates: a sector which adapts to its climate with determination, in pursuit of its charitable objectives at home and abroad.

3. Events and training opportunities

Woodbrooke sessions

3.1 Quaker Treasurership in a Nutshell

Saturday 29 November 2025, 10:00 to 16:00

Are you about to start or just started as a Treasurer for a Quaker meeting, group or organisation? This one-day online course offers clear guidance on what the role involves and introduces the basics to help you carry out your responsibilities with confidence.

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

3.2 Navigating Change Well as Quaker Communities

Wednesday 7 January – Wednesday 28 January 2026

All Quaker communities experience change, whether small or significant. Change can open up new possibilities, but it can also bring challenge, especially for role-holders. In this four-session course, we will create a supportive space to share experiences and explore ways forward together.

www.woodbrooke.org.uk/courses/navigating-change-well-as-quaker-communities

3.3 Surgery Hour for Quaker Treasurers

Monday 2 February 2026, 19:00 to 20:30

Are you a Treasurer for a Quaker meeting or organisation with queries about your role and responsibilities, or about the technical aspects of treasurership? The current Treasurer for Quakers in Britain will be on hand for a focused Q&A session.

www.woodbrooke.org.uk/courses/surgery-hour-for-quaker-treasurers

3.4 Quaker Trusteeship in a Nutshell

Saturday 25 April 2026, 10:00 to 16:00

Are you a new or relatively new Quaker Trustee, or looking to gain confidence in your role? This one-day online course offers an introduction to trusteeship in a Quaker context, exploring both its spiritual foundations and practical responsibilities.

www.woodbrooke.org.uk/courses/quaker-trusteeship-in-a-nutshell-2

3.5 Civil Society – Faith-Based Governance Training

13 January 2026, 10:00 to 16:30, online – cost £235 +VAT

Good governance is often seen as a burden - but it can be one of a charity's greatest assets. This faith-friendly course helps senior leaders and trustees understand what good governance really looks like and how to make it work in a faith context. It explores how to clarify roles, strengthen decision-making, and build confidence around risk. Scenarios and case studies help participants develop skills in practical, relevant ways.

Find out more: **www.civilsociety.co.uk/training/faith-based-governance-training-jan2026.html**

4. Grants and financial help

4.1 Meeting Houses Fund

The Meeting Houses Fund provides financial assistance for carrying out improvements to Quaker premises. Find out what can be applied for and the application process by visiting the BYM website, **www.quaker.org.uk/mhfunds**.

4.2 Listed Places of Worship Scheme (source CLAS / UK Gov)

Department for Culture, Media & Sport

The Listed Places of Worship Grant Scheme still has plenty of money left to be paid out before **31 March 2026**. There is a call for the scheme to be made permanent, we will report on further extensions in the next edition of Governance Update.

Find out if your meeting could claim back VAT on any repairs to your meeting house, **https://listed-places-of-worship-grant.dcms.gov.uk**.

4.3 National Churches Trust

NATIONAL CHURCHES TRUST

NCT offers a range of support from expert advice to financial grants. It provides training, access to specialist skills, and advice to develop an effective maintenance plan to protect buildings for future generations. Read the **NCT information leaflet to find out about their support to Quakers**.

Visit the NCT website: **www.nationalchurchestrust.org**.

Britain Yearly Meeting

Contributions update

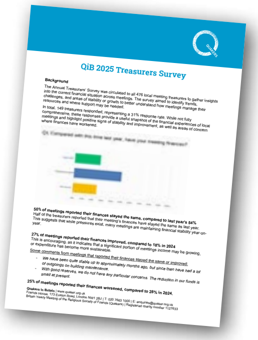
Autumn 2025

Giving Advocates

If you are passionate about ensuring the Society of Friends has the resources we need to do Quaker work, we invite you to join our Giving Advocates group.

Giving Advocates meet by Zoom four times a year to share ideas, make suggestions, develop resources and get support from others.

2025 Treasurers Survey



Each year, the fundraising team carries out a survey of all area and local meeting treasurers to understand how the current economic climate is affecting meeting income and anticipated contributions.

See **www.quaker.org.uk/documents/qib-2025-treasurers-survey**

How much should I give to support Quaker work?

Quakers in Britain delivers work discerned by Friends at Yearly Meeting and Meeting for Sufferings. We rely on the support of meetings and individual Friends to ensure this valuable Quaker work can continue.

This guide was created to help Friends navigate the often challenging question of how much to give to local, area, and central Quaker work.

Many Friends find talking about money difficult, yet giving to the work of the Society is deeply rooted in our faith. See here **www.quaker.org.uk/documents/how-much-should-i-give**

Contribution 2026 Material

The Contribution materials are now available in PDF format at **www.quaker.org.uk/contributions**.

This includes the Contribution leaflet, BYM Treasurers' letter, and updated giving forms in line with the new Gift Aid requirements.

Please share these materials with Friends in your meeting. Paper copies are available on request by emailing **contributions@quaker.org.uk**.