

# Trustees' & Treasurers' News

A newsletter from Quaker Stewardship Committee

## Issue 16: Winter 2019



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### 1. Welcome to *Trustees' & Treasurers' News* Issue 16.

Hello Friends, your latest News at a time of turmoil and excitement. "In turbulent times, be a Quaker"!

We provide our usual compendium of useful announcements from the Charity Commission (2), a few comments about including sustainability in your Annual Report (3), our usual nag about sending in your Annual Report and Accounts (4) and a note about the Listed Quaker Meeting Houses Project (5)\*. Property Guidance Sheets have been updated (6) and we remind you that although we now have no property adviser we do have a cluster. The Quaker Spreadsheet Cash Book will be maintained (7)\* but QSC is not able to advise on other accounting packages (8). Sorry. There is a reminder about the AM Treasurers' Cluster (9) and we link to publications from the Charity Fraud week for your comfort (or worry) (10). There's more about the Trustee Conference next March 21 at Friends House (11) and we conclude with an update from the Simpler Meetings Project (12)\* and the review of Quaker Stewardship Committee (13).

\* Items with an asterisk also have a longer associated piece in the BYM sheet.

*The editorial team, [tnews@quaker.org.uk](mailto:tnews@quaker.org.uk)*

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### 2. Charity Commission news

#### **Does the general election affect your meeting?**

Non-party political campaigning is possible but for useful guidance to keep on the right side of the law, see this blog from the CEO of the CC: <http://bit.ly/CampaigningBlog> and/or the CC's general election special: <http://bit.ly/CC-ElectionSpecial>

"...appearing to take a political position on either side could risk undermining public confidence in charity as something special"

#### **Safeguarding and protecting people**

The National Council for Voluntary Organisations (NCVO) has recently launched a range of safeguarding resources, supported by other organisations: <https://knowhow.ncvo.org.uk/safeguarding>

Government guidance is also available: [www.gov.uk/guidance/safeguarding-duties-for-charity-trustees](http://www.gov.uk/guidance/safeguarding-duties-for-charity-trustees). This document also contains information about how to report incidents to the CC.

Related to this, Yvonne Brown has recently joined the BYM staff team as BYM's new permanent Safeguarding Officer. She will support all our Quaker work on safeguarding including monitoring the contacts for reporting. Trustees and meetings are still responsible for following good practice.

Tel: 020 7663 1103 or email: [safe@quaker.org.uk](mailto:safe@quaker.org.uk)

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We will avoid abbreviations in *Trustees' & Treasurers' News* where possible, but some will 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

**Do you have an inactive or ineffective charity or fund?**

Perhaps not of use to many of us but the 'Revitalising Trusts' programme helps charities who find it hard to spend their income on the public benefit. See: [www.ukcommunityfoundations.org/charity-trust-transfers](http://www.ukcommunityfoundations.org/charity-trust-transfers)

**If you have experience of the following, let us know**

Green electricity from this "Energy Basket": [www.parishbuying.org.uk/about](http://www.parishbuying.org.uk/about)

This bookkeeping service: [www.datadevelopments.co.uk/bookkeeping](http://www.datadevelopments.co.uk/bookkeeping)

### Queries for trustees

2. How do you remain faithful to the discernment of the area meeting? Keeping the meeting informed of your decisions can help to build trust.

*Advices & queries on Quaker stewardship*

([www.quaker.org.uk/documents/advices-queries-for-stewardship-2015](http://www.quaker.org.uk/documents/advices-queries-for-stewardship-2015))

## 3. Sustainability

At the request of Meeting for Sufferings, QSC looked at examples of Area Meetings reporting on sustainability in their Annual Reports. Thanks to all of you who have addressed this request! QSC reviewed the submissions and prepared a report which Meeting for Sufferings considered in October (MfS2019-10-07). To quote 'it is clear that the great majority of Friends in Area Meetings have taken the concern for sustainability seriously and sought to act with intent to reduce their carbon emissions.' We will share any good examples with you through the next issue of T&T News.

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## 4. Submit your TARAs please

It's that time of year when QSC members have the pleasure of reviewing the Annual Report and Accounts from each AM in the UK. Every year, the Clerk to QSC stands before Britain Yearly Meeting to confirm all AMs are producing proper financial accounts (Qf&p 6.06 j), and that's why we ask you to send us your report. In good time, please. We want to provide examples of AMs applying surplus reserves productively. One of our AMs is using excess reserves to refurbish an old Meeting House and another to make its Meeting Houses more accessible and sustainable. BYM Treasurer might suggest contributions to YM funds as the best possible productive use of AM reserves.

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## 5. Listed Quaker meeting houses project

Over the last few years 345 buildings in Quaker use or ownership have been visited for a project instigated by Historic England and Quakers in Britain. An overview and individual reports are available at <http://heritage.quaker.org.uk>. 11 meeting houses were listed as a result of this work and a further 6 had their listings upgraded including the oldest Quaker meeting house in the world in continuous use, at Hertford. Historic England is to look at 69 listed meeting houses with a view to improving their out-of-date List entries. Some may be down-graded or removed from the List. It will be to our advantage to fully understand the historical or architectural significance of these buildings to better support their management. **Please see Paul Parker's more detailed explanation on the BYM sheet.**

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**To update treasurer contact details and for treasurer support please contact:  
Gaby Scott, 020 7663 1045, [gabys@quaker.org.uk](mailto:gabys@quaker.org.uk).**

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## 6. Property sheets update

We are pleased to announce a new edition of the Property Guidance Sheets, written as part of the property support project and now available on the BYM property advice web page at [www.quaker.org.uk/property](http://www.quaker.org.uk/property). The sheets have been updated, replacing the previous 2015 edition and are designed to work together with the Quaker Meeting House Handbook template. There are new sections on sustainability and making buildings accessible. Templates are also provided for instructing surveyors on quinquennial and building energy surveys. Now that we no longer have a property adviser, do use the the property advice e-group (cluster). Sign up information at [www.quaker.org.uk/property](http://www.quaker.org.uk/property).

### Queries for treasurers

7. Do you evaluate and explain the financial implications of the meeting's decisions?

*Advices & queries on Quaker stewardship*

([www.quaker.org.uk/documents/advices-queries-for-stewardship-2015](http://www.quaker.org.uk/documents/advices-queries-for-stewardship-2015))

## 7. Quaker spreadsheets updated

The Quaker Cash Book Spreadsheet for recording your LM and AM transactions has been updated and is now available at [www.quaker.org.uk/treasurers](http://www.quaker.org.uk/treasurers). The End of Year spreadsheet and the AM Collation spreadsheet did not match the new layout of the SOFA required by SORP 2015. QSC has decided that it cannot continue to be responsible for maintaining these spreadsheets against changing requirements, and so they have been discontinued. Both the Charity Commission and OSCR in Scotland now provide spreadsheet templates for the annual report that partially replace these spreadsheets. In view of the demise of the End of Year spreadsheet the new version 10a of the Cash Book spreadsheet has been given some limited end-of-year functions to make it easier to transfer the column totals into the Charity Commission template. **Please see fuller details about this update on the BYM sheet.**

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## 8. Accounting software

QSC no longer has the capacity to thoroughly evaluate accounting software – and nor, for that matter does the far larger ACAT. So we aren't recommending any one package. If your treasury team does not include an accounting professional, your AM should seriously consider paying once every few years to have the accounts prepared by a qualified accountant. Possibly this would be a wise action before undertaking charity registration.

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## 9. Treasurers' cluster

The recently introduced Treasurers' Cluster is showing its value in answering queries. All AM treasurers should have been automatically subscribed when the group was launched. In the early part of 2020 the list will be updated to include new AM treasurers and to remove those leaving post.

If you have any queries about this, please contact Gaby Scott: 020 7663 1045 or [gabys@quaker.org.uk](mailto:gabys@quaker.org.uk)

## 10. Fraud risk to charities

Recently the Charity Commission supported a week on Fraud Risk to Charities. They issued a report (Preventing Charity Fraud: insights and action) with some useful ideas and suggestions (available at <http://bit.ly/Charityfraudreport1>) and the government has also issued guidance on cyber security at [www.ncsc.gov.uk/collection/charity](http://www.ncsc.gov.uk/collection/charity).

The key message? Charities should recognise they can be vulnerable to different fraud types, strengthen whistleblowing arrangements and introduce fraud awareness raising programmes. Here's one comment for us: 26% of charities believe they're vulnerable to fraud because of an over-reliance on goodwill and trust.

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## 11. Future conferences

Trustees Conference 2020 "Becoming and being a registered charity" Saturday 21 March 2020 at Friends House London.

If your charity is not yet a registered charity, this conference will help you learn more about registration which all AMs will soon be required to do. If your area meeting is already registered, hear about constructive ways forward that others have found. The keynote speaker will address how we can allow our stewardship to be guided by the Spirit.

For the programme and booking: [www.quaker.org.uk/events/trustees2020](http://www.quaker.org.uk/events/trustees2020)

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## 12. Simpler meetings project update

The latest update from the Simpler Meetings Project is in the Notices from Britain Yearly Meeting attached to T&T News. It highlights new videos about simpler ways of doing things, a document with ideas for small local meetings, a consultation on new model safeguarding documents, other model policies, and the project's work with area meetings. **Please see fuller details about this update on the BYM sheet.**

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## 13. Review of Quaker Stewardship Committee

The Friend of 18 October included some information about the review of Quaker Stewardship Committee. The review group is keen to have the views of Friends across Britain on what support from QSC has been particularly useful, what other support would Treasurers and Trustees like to receive, and any other comments. We are conscious that QSC is just one source of support; are there others which Friends have found more, or less, helpful? What are the issues which you have referred to QSC or others for advice? We have already had some useful responses, both minutes of relevant groups, and from individuals, but we would love to have more.

The review group is also looking at the terms of reference of Britain Yearly Meeting Trustees. We have already consulted with those currently serving on QSC and on BYM Trustees, as well as others who work closely with these bodies.

Deborah Rowlands is convening the review group and would welcome any contributions to [QSCBYMReview@gmail.com](mailto:QSCBYMReview@gmail.com), preferably by 15 December.

Deborah Rowlands, South Wales AM (on behalf of the review group)

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# Notices from Britain Yearly Meeting



Winter 2019

## Simpler Meetings Project

*Update from Jonathan Carmichael, Simpler Meetings Project Manager*

### **Sharing Simpler Ways**

Ideas of how we can simplify running our Quaker meetings are outlined in a new series of short videos. Topics include some fundamentals, making life simpler for role-holders, trustees, treasurers, simpler property management, paying people for some tasks, and alternatives to meeting houses. Further topics cover ideas for small meetings, holding area meetings, and grouping meetings together. Some possible structural changes are considered, including mergers or the possibility of having a single charity and trustee body for several area meetings. You can find the videos on the new Simpler Meetings web page [www.quaker.org.uk/simplermeetings](http://www.quaker.org.uk/simplermeetings), together with documents including one with ideas for small local meetings. Please do keep contributing your ideas.

### **Model Safeguarding Documents**

The new model safeguarding documents for area meetings are almost ready for circulation. They follow modern good practice from the specialist safeguarding organisation Thirtyone:eight, adapted to the Quaker context. They aim to bridge the gap between a simple policy and a comprehensive safeguarding manual.

There is a policy, plus appendices which go into more detail on some topics. There is practice guidance which links to Thirtyone:eight's online manual, and a place to record local practice, and a set of forms for different situations. There is a three page summary which can be given to Quakers. The documents will be updated annually by Thirtyone:eight with Britain Yearly Meeting.

We are currently consulting with a group of area meeting safeguarding co-ordinators who have volunteered to help. Then we aim that by mid-December the documents will be ready on the website, for a wider consultation with area meetings.

### **Other model policies**

The next step will be producing more model policies, prioritising ones considered essential by the Charity Commission. These will be agreed by Quaker Stewardship Committee. The first two will be a Complaints Policy and one on Conflicts of Interest. There is already guidance on creating an Investment Policy and a Reserves Policy, plus a series of employment policies. You can find them all via the area meeting trustees page of the BYM website: [www.quaker.org.uk/trustees](http://www.quaker.org.uk/trustees)

BYM's Data Protection Handbook for Meetings has been updated on the BYM website. There is now a Data Protection Policy Template for area meetings, and a

Privacy Policy Template. They can be found on the Data Protection and Information Security page: <https://www.quaker.org.uk/dataprotection>.

### **Work with area meetings**

I have recently run several sessions with people from a group of neighbouring area meetings, thinking how they could work together more. Another one was with an area meeting, called “Small Quaker Meetings – what could be simpler?!” where we considered a lot of possibilities. I am also working with a steering group and working group in London on potential new governance arrangements, where the leading option is to have a single charity across London while keeping individual area meetings.

Contact Jonathan Carmichael, Simpler Meetings Project Manager  
[Jonathanc@quaker.org.uk](mailto:Jonathanc@quaker.org.uk)

## **Spreadsheets for Quaker Treasurers**

These spreadsheets were last updated in May 2014, and so were due for a check-up. The Cash Book spreadsheet version 9d has been tested against the 2019 versions of Excel, OpenOffice, LibreOffice, Windows 10 and Mac OS. It was found to work well in all cases, and so no corrections were needed. However, each of the spreadsheet systems has had changes to the arrangement of menus, and so the User Guide and Help system have been updated to match.

The End of Year spreadsheet and the AM Collation spreadsheet do not match the new layout of the SOFA required by SORP 2015. QSC has decided that it cannot continue to be responsible for maintaining these spreadsheets against changing requirements, and so they will be discontinued. Both the Charity Commission and OSCR in Scotland now provide spreadsheet templates for the annual report that partially replace these spreadsheets. Treasurers needing software to help with the collation of Local Meeting accounts will find that financial accounting packages such as Paxton, Liberty, and QuickBooks can take the place of the AM Collation spreadsheet. These can create the collated SOFA and balance sheet in the required format, but you will still need to consult the Charity Commission annual report templates for a reminder of all the items to include in the notes to the accounts. In view of the demise of the End of Year spreadsheet the new version 10a of the Cash Book spreadsheet has been given some limited end-of-year functions to make it easier to transfer the column totals into the Charity Commission template. It has new end-of-year tables at the very bottom of each worksheet where you can (a) group the many separate column totals into the standard categories like Quaker activities, Fund raising, Support costs, etc., and (b) allocate Support costs between Quaker activities and Fund raising. Those treasurers using accruals accounting rather than receipts and payments accounting can also, if required, enter the end-of-year accruals.

The new Cash Book spreadsheet version 10a is available for download at [www.quaker.org.uk/treasurers](http://www.quaker.org.uk/treasurers). The download link is in the guidance PDF in the Quaker accounting spreadsheets and software section.

Frank Sharman  
9 Oct 2019

## Listed Quaker Meeting Houses Project

A few years ago and in partnership with Quakers in Britain, Historic England commissioned a national survey of Quaker meeting houses in use or still in Quaker ownership. The survey was carried out by Architectural Heritage Practice Ltd (AHP), visiting 345 buildings, and resulted in a series of reports. These cover the architectural history and heritage values of each property and consider other issues such as sustainability and the impact of change. Individual reports and the national overview report are available online at <http://heritage.quaker.org.uk>.

Last year, Historic England used information from the AHP reports to assess the significance of 27 meeting houses. This resulted in 11 becoming listed buildings, and six (which were already listed) being upgraded. The upgrading included the oldest Quaker meeting house in the world in continuous use, at Hertford. First listed in 1950, it is now listed at Grade I, the highest level of protection. List entries for all listed buildings are available for free on the National Heritage List for England, <https://historicengland.org.uk/listing/the-list>.

Following on from that phase of work, Historic England now intends to look at 69 listed meeting houses with a view to improving their out-of-date List entries, and in a few instances deciding whether they should remain listed, or be down-graded. All of these buildings were listed at least 20 years ago. They often have short List entries which are not very helpful to understand the historical or architectural significance of each building. This matters because the Religious Society of Friends does not benefit from the Ecclesiastical Exemption from Listed Building Consent enjoyed by some other denominations. Meeting houses are managed through normal planning and development control processes via the local authority. Giving Quakers better information about their historic buildings and ensuring statutory designations are up to date and accurate, will therefore support the management of these buildings.

During 2019 and 2020, Historic England will be contacting Meetings with listed meeting houses. The purpose is to consult on the factual content of the historical and architectural descriptions of the building. These will in most cases be based on the AHP reports. In a few instances Historic England would like to make a visit to the meeting house; this will be made clear in correspondence with Meetings. If you have any questions about this project you can contact Katy Whitaker at Historic England ([katy.whitaker@historicengland.org.uk](mailto:katy.whitaker@historicengland.org.uk), 07825 841946).

# TRAINING FOR TRUSTEES & TREASURERS

2020 courses



A selection of courses aimed at equipping and supporting trustees and treasurers within Quaker meetings and organisations. Courses include both practical training from experienced tutors and exploration of the spiritual basis of the roles.

## Being a Quaker Treasurer

Fri 24 - Sun 26 Jan 2020 / Fri 30 Oct- Sun 1 Nov 2020

£325 residential | £250 non-residential

For new and prospective treasurers, and those who still feel uncertain. We will cover all the main tasks, from first entries to year-end preparation of accounts, principles, responsibilities, and legal requirements. You will find sympathetic companionship with other treasurers, and explore the spiritual basis of the role.

The course starts at 11:15am on the Friday with Basic Book-keeping (includes lunch). Those without much experience will need these sessions. If Friday attendance is difficult, the exercises will be available online to complete beforehand. On the Sunday there is an optional session on the Quaker spreadsheet programme which runs from 1.30pm to 3.00pm.

Tutors: Alison Gray, Averil Armstrong and Linda Craig / Alison Gray, Averil Armstrong and Ursula Fuller

## Being a Quaker Trustee

Fri 13 - Sun 15 Mar 2020 / Fri 25 - Sun 27 Sep 2020

£245 residential | £170 non-residential

Particularly suitable for new or less experienced trustees this course is also of benefit to anyone wanting a refresher. We will be factual and practical. What does the law require? What is considered good practice for charities? How does this fit with Quaker practice? How do trustees, area and local meetings relate to each other? How can trustees best serve our meetings? We aim to provide easy-to-understand information and enjoyable learning, to make trusteeship approachable and rewarding.

Tutors: Chris Wilmore and Mike Tyler / Jim Ledwidge and Linda Craig

## Being a Quaker Trustee - Online Course

Mon 15 Jun - Sun 26 Jul 2020

£115 Online

This six-week online course will provide easy to understand information and enjoyable learning, to make trusteeship approachable and rewarding. Factual and practical material will be underpinned by spiritual questions. What does God require of us? What does the law require? What is considered good practice for charities? How does this fit with Quaker good practice? How do trustees, area and local meetings relate to each other? How can trustees best serve our meetings? This course is particularly useful for new/less experienced Area Meeting trustees. Allow two to three hours per week.

Tutors: Linda Craig and Chris Wilmore



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EARLY BOOKING IS RECOMMENDED  
VISIT [WOODBROOKE.ORG.UK/ROLES](http://WOODBROOKE.ORG.UK/ROLES)  
OR CALL 0121 472 5171