

# Trustees' & Treasurers' News

A newsletter from Quaker Stewardship Committee



## Issue 18: Autumn 2020

### 1. Welcome to the Autumn issue!

**Glad to be back with you, Friends, after this unexpected break in Trustees' & Treasurers' News.** Since we haven't been in touch for a while, we are running an **online get together for AM Treasurers and AM Trustees** on **3 December (Section 7)**. Also note that you need to order **printed contribution materials** by **29 November** and that all role holder updates will be requested through Meeting Clerks.

We have a number of announcements from the Charity Commission and similar organisations in **Section 2**. In fact, we have 10 of them. It has been a long time since we reported on our regular trawling of the bulletins of the Churches Legal Advisory Service! **Section 3** is the annual request to submit your Trustees Annual Report and Accounts promptly. The new recipient for your TARAs in Friends House is Neil Jarvis, Governance Manager for BYM [qsc@quaker.org.uk](mailto:qsc@quaker.org.uk). In **Section 4** we tell Meetings about the current position on registration of unregistered excepted charities (such as some 20 AMs in BYM). It appears very likely that the deadline for registration will be extended by several years. But it will not go away. **Section 5** notes the sad news that one of our AMs has suffered a serious financial incident. **Section 6** is about training, conferences and courses. All await further definition. We look forward to training courses when Woodbrooke completes work to discern what courses to offer next year. Meanwhile, ACAT is offering several useful courses.

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

### 2. Charity Commission and related news

#### 2.1 New version of the online register of charities

The Charity Commission has launched a new version of the online register of charities. Each entry will now display, amongst other things, the list of policies the charity has in place and any remuneration of trustees. See: <http://bit.ly/NewCCRegister>

#### 2.2 Regulating in the public interest

The Charity Commission has published a thirty-page analysis of the relationship between charities and the general public. The report shows how the public think about charity and charities.

See: <http://bit.ly/CharityViews>

#### 2.3 Duty to report any matters of significance

The Charity Commission has updated its guidance on a charity's duty to report any matters of significance to the appropriate regulator. See: <http://bit.ly/MattersOfSignificance>

The updated guidance gives examples and clarity on which matters to report, particularly with respect to modified audit options. The guidance also reflects the context of the current COVID-19 pandemic, with a section on reporting at times of national emergency. Whilst this is primarily aimed at the examination/auditing of accounts it is right that treasurers and trustees should understand what is involved.

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Abbreviations: CC – Charity Commission; 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

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## 2.4 Serious incident reporting

All AM Trustees know that things can go wrong in their AM. An incident could harm people connected with the AM, or damage property or compromise financial strength or viability. Damage to reputation is also potentially serious.

There is a duty on Trustees to report a serious incident to the Charity Commission. Guidance is available from the Commission about what should be considered as a serious incident and how to report. See: <http://bit.ly/SeriousIncident>

There is also guidance about the requirement to report an incident affecting a partner organisation (<http://bit.ly/partnerSIR>). For example, an incident at an AM could affect the reputation of BYM even though they are separate charities.

### Queries for trustees

10. Are you familiar with the financial procedures in use in your meeting? Do you receive regular financial reports, including verification of bank balances?

*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)

## 2.5 Charity Returns can be delayed somewhat

The Charity Commission has updated its guidance on preparing a charity annual return and the 2020 charity annual return service is now available. The document that lists questions in the 2018 to 2020 service has also been updated. See: <http://bit.ly/CCReturn>. This webpage also gives a link for emailing the Charity Commission to tell them that you feel unable to meet the deadline. We naturally encourage compliance with the deadline if you can make it, but recognise that the Charity Commission has priorities and small religious charities are probably low on the list.

## 2.6 Virtual meetings of trustees

Unless a charity's governing document (GD) expressly prohibits virtual meetings, it is generally accepted that meetings held via video link are valid, so long as the participants can all see and hear each other.

Normally, unless a GD specifically permits the use of a telephone-only meeting, a meeting conducted via telephone may not be validly held since the participants cannot see each other. However, the Charity Commission has indicated that it will take a more relaxed approach to telephone meetings under the current circumstances, so long as any decisions made at the meeting are recorded. Nevertheless, meetings should be conducted via video wherever possible.

Where a meeting is to be held remotely, the usual requirements apply about giving notice of the meeting and circulating minutes.

Charities might also consider alternatives to holding meetings, for instance by approving decisions through unanimous written resolutions where the governing documents allow this. There is also case law to suggest that a simple majority of trustees of an unincorporated charity may bind the minority, but the safest course of action would be to seek unanimous approval.

If you hold a meeting online or by telephone, show this in the minutes (for example 'Zoom meeting of the Trustees of xxx').

## 2.7 Fifth Money Laundering Directive

It had been proposed that even charities with an income of under £5,000 would need to register with the Trust Registration Service (TRS). It is now thought that, in general, charities will be exempt from registration with TRS. It is not yet clear what 'in general' means.

## 2.8 Gift Aid Small Donations Scheme and COVID-19

The Gift Aid Small Donation Scheme (GASDS) allows Gift Aid to be collected from donations of £30 or less placed in a collection bowl. What happens if an individual gives you £300 and tells you that this is for each of the last ten weeks if only they had been able to attend the venue? It turns out that HMRC is prepared to allow charities to regard those payments as a series of eligible small donations for the purposes of the Scheme.

Here is part of the official response: 'The decision over what constitutes an eligible donation is one for the church/charity to make for themselves, rather than for HMRC, but the conditions for something to be considered a "small donation" are clearly set out in legislation. Where it is the case, for example, of separate donations being given in a single envelope, then if the church/charity official is happy these are clearly separate "small donations" (and clearly stated as such) then they will be eligible for GASDS, as is the case where separate envelopes are used.'

## 2.9 NHS poster for use with the NHS Covid app

Places of worship are included in those venues that are meant to display a QR code for users of the NHS Covid app to scan to record their visit.

You can create a poster by visiting the web page: <http://bit.ly/QRPoster> and general information about the app is available at: <https://covid19.nhs.uk>

## 2.10 A fundraising hub

The insurers, Ecclesiastical, have produced a source of information about fundraising including details of grant funders which may be of interest. See: <http://bit.ly/FundraiseHub>

## Queries for treasurers

2. Are bank mandates changed as soon as new people are involved? Do all payments above a certain limit require two signatures or authorisations?

*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. Submit your TARAs please

We know that Trustees have had plenty to think about, but we hope that you have still progressed and -hopefully- approved the Annual Report and Accounts for your Area Meeting. Every year, the Clerk to QSC reports to Britain Yearly Meeting to confirm all AMs are producing proper financial accounts (QFP 6.06 j), and that's why we ask you to send us your report. In good time, please. Please send an electronic version of your report to Neil Jarvis, Governance Manager for BYM [qsc@quaker.org.uk](mailto:qsc@quaker.org.uk), and to your Link Friend. Meeting for Sufferings asked all AMs to incorporate a section about sustainability achievements in the year.

## 4. Registration of unregistered Area Meetings

We were very sorry to cancel our March meeting about registering an Area Meeting charity. There are 20 Area Meeting charities still unregistered and the official position remains that applications for registration should be submitted by March 2021. However, the Recording Clerk has received a mail from the Charity Commission opening the possibility of an extension of the date – doubtless prompted by the impact of COVID on the work of the Commission as well as on charities.

Registration of Area Meeting charities that are not yet registered has not gone away – AMs will still have to register – but there is probably more time.

## 5. Fraud risk to charities and how to respond

In item 2.4 above, we reminded trustees and treasurers about the requirement to notify the Charity Commission of a serious incident. One of our AMs has recently experienced a serious financial incident. We provide no details, but please hold in your thoughts the trustees and others who are responding.

If your AM has a serious incident, please remember that help is available from Friends House and others in our Quaker world. You will not be alone. If you think that you might be involved in a serious incident, please tell the Recording Clerk's Office in the first instance so that Friends can come to your help and offer resources. We are reviewing content of the Trustee Handbook about serious incident reporting.

## 6. Woodbrooke courses and events and other training

Woodbrooke is working with other Quaker bodies, notably Quaker Life, on its new offerings for Quaker roles. Woodbrooke staff will be attending a session run by QSC in December to hear from trustees and treasurers about what training and learning they need.

Meanwhile, the Association of Church Accountants and Treasurers (ACAT) is offering a number of courses for Treasurers and others. The quality of their courses is good in our experience. Every Area Meeting has access to the Resources on the ACAT website.

Meeting treasurers who have not received an ACAT login can contact [gabys@quaker.org.uk](mailto:gabys@quaker.org.uk) who will send them details.

## 7. Online meeting for AM Trustees and Treasurers

QSC is holding an online meeting for AM trustees and treasurers to talk together in small groups and hear a briefing from Ursula Fuller, Clerk of QSC. It is on 3rd December at 7pm.

Please register using this link <http://bit.ly/QSCTandT201203>.

### **Treasurers updates through meeting Clerks this year!**

To keep things as simple as possible this year, each local meeting Clerk will receive a link to an online form to provide information about all end-of-year role updates. An email will be sent out in early December.

# Britain Yearly Meeting

Update for Trustees and Treasurers

Autumn 2020



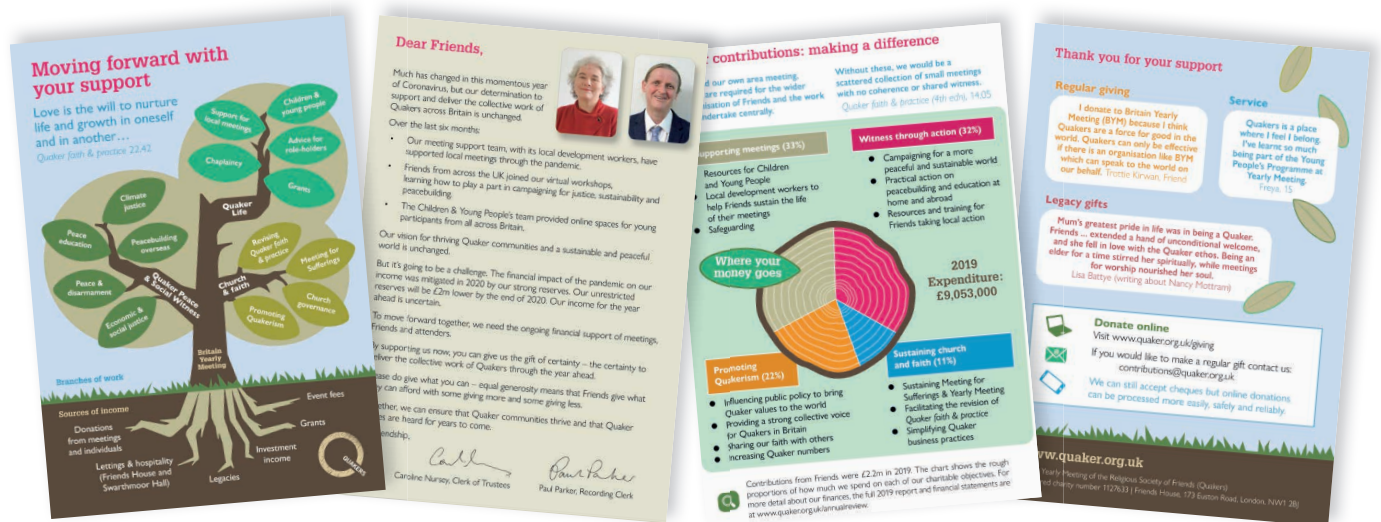
## Moving Forward Together: Contributions 2021



*We know that meetings use this material in different ways, but we hope that every Friend and attender will get to see the leaflet. It shows how their generosity supports the collective work of Quakers. It is our hope that every member and attender will have the opportunity to support the centrally managed work of Quakers.*

Linda Batten, BYM Treasurer

This year, we have changed the contributions material in response to the findings of our Treasurers Survey. Just under 200 Treasurers responded to the survey – thank you all! Through the survey, we found that over 60% of respondents felt the contributions materials could be improved. Of those, the majority said that they would like a digital version of the leaflet to circulate via email, that the multiple standing order forms were confusing and that Friends they spoke to wanted to know what BYM did and where their money went. There were also significant number of treasurers who wanted additional support materials to help them make the ask for contributions. We have responded by focussing the content on the leaflet and showing where your money goes. We have also produced a straightforward presentation for treasurers, collectors and other role holders to share with Friends at area meeting.



We hope that you like and use the new look contributions materials. Thank you all so much for your service – your work is crucial as you provide a bridge to BYM for ordinary Friends in your local meetings. Please feel free to contact the Fundraising Team at BYM anytime with queries, suggestions and feedback.

Beth Follini, Fundraising Manager, [bethf@quaker.org.uk](mailto:bethf@quaker.org.uk)

All treasurers should have received an **electronic copy** of the contribution materials by email. Please contact [contributions@quaker.org.uk](mailto:contributions@quaker.org.uk) if you have not received these and would like to. **Printed copies** of the material may be ordered at <https://forms.quaker.org.uk/contributions2021>. **If you need paper copies please order them by 5pm on Sunday 29 November.**

## Sign up to Quake!

Trustees' & Treasurers' News brings you specialist information for trustees and treasurers. However, you may also wish to keep up with information that is of more general interest to the Quaker community.

Quake! is a regular email update from Britain Yearly Meeting for all Quakers in Britain. Sign up to get the latest:

- Discussion of Quaker life and worship
- Insights into faith-based activism
- Links to new resources
- News and events

The recent 12 November edition included [Our faith, our work: 2020 in review](#) which you may wish to share with your meeting.

You can subscribe or read previous editions online at:

[www.quaker.org.uk/quake](http://www.quaker.org.uk/quake)

## Employers and buildings

Quaker Life has been offering advice and online discussions for Friends with responsibility for buildings and employment.

Advice can be found on the Quaker employers webpages, [www.quaker.org.uk/employers](http://www.quaker.org.uk/employers). It gives help on trustee responsibilities, the Coronavirus Job Retention Scheme (furlough), supporting employees and links to other relevant guidance.

Online discussions, Wardens (et al) Talking sessions, are held fortnightly and are for employers (and those supporting employment locally) and employees. They are mainly looking at current topics at the moment. The sessions are advertised each week through the Property Advice e-group.

More information about the e-group and how to subscribe is on our property web pages:

[www.quaker.org.uk/property](http://www.quaker.org.uk/property)

## Cash Book Spreadsheet for Quaker Treasurers

A new version of the Quaker Spreadsheets, version 10b, removes a small error involving the start of year for the second bank account. If you don't use this feature then you can continue using version 10a.

Download at [www.quaker.org.uk/documents/treasurers-it-sheets-web](http://www.quaker.org.uk/documents/treasurers-it-sheets-web) (section 4, page 1)

## Contribution payments

While Friends House building is closed due to the Covid-19 pandemic, we would encourage any contributions to be made by bank transfer. Our account details are:

Sort code: 08-90-61 Account details: 50234651 Account name: Britain Yearly Meeting

Please email a remittance advice or send notification of payment to [contributions@quaker.org.uk](mailto:contributions@quaker.org.uk)

Cheques may be sent but will take longer to process. Contributions through the post should be sent to: 'C2021, FREEPOST QUAKERS'

## Treasurer Zoom meetings

Thanks to all the treasurers who signed up to one of the November Zoom treasurers meetings – we'll be writing a fuller report on these meetings in the New Year... so watch this space.

