

Trustees' & Treasurers' News

A newsletter from Quaker Stewardship Committee

Issue 20: Summer 2021



1. Welcome to the Summer issue!

We await with interest the decision at YMG on whether to lay down Quaker Stewardship Committee as recommended by Meeting for Sufferings. We expect a decision to be made in August. Work is in hand to explore how the responsibilities of QSC might be transferred. The QSC Review Group will hold a meeting at YMG on 29 July. Papers of July MfS outline the new responsibilities of Quaker Life. Quaker Life will consult the work groups of QSC about what they do for trustees and treasurers.

In this edition of TTN, we include ([section 2](#)) the usual selection of items from the Charities Legislation Advisory Service, that useful body which trawls legislation so that we don't have to try. [Section 3](#) is a little plug for our two special interest groups at YMG in July. In [section 4](#) we note the expectation of a new Charities Act with some helpful changes, particularly the possible relaxations around permanent endowment. [Section 5](#) discusses the rightness (or not) of sharing Zoom passwords, a question which has seriously exercised at least one AM. [Section 6](#) is about the much trailed consultation on Duty to Protect, a proposal which sounds like another attempt to bring fear and mistrust to everyone's hearts. [Section 7](#) is a note about the Simpler Meetings Project, now consolidated on the BYM main webpage. [Section 8](#) is a short report about the discussion meetings about the new safeguarding documentation from BYM, held online in April and May. [Section 9](#) is a reminder about a trustee's duty to take reasonable steps to protect their charity against fraud, with links to some of the main sources of information. QSC is running another survey about AM use of accounting software. [Section 10](#) is the request for your participation, AM treasurers.

The editorial team, ttnews@quaker.org.uk

2. Charity Commission, HMRC & related news

2.1 Gift Aid Small Donations Scheme (GASDS)

HMRC has confirmed that several small donations may be treated as separate contributions under GASDS, provided the treasurer is satisfied that the cash received is truly multiple small donations. This was not a concession for the pandemic. It seems it has always been so.

2.2 Ecumenical Council for Corporate Responsibility (ECCR)

The ECCR has updated its free-to-use resource that compares five ethical current accounts for churches. See www.eccr.org.uk/wp-content/uploads/2021/03/Ethical-Banking-Options.pdf (Please check your downloads folder if it doesn't appear in your browser.)

2.3 Financial decision-making quiz

The ECCR has also produced a quiz to help church treasurers with their decision making. It is available at www.eccr.org.uk/money-makes-change-quiz and further resources can be found at www.eccr.org.uk/money-makes-change.

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

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2.4 Listed Places of Worship Grant Scheme

Some of us thought that this scheme might come to an end. It will certainly continue until March 2022 and there are signs that it may get longer term support.

2.5 Planning rules for (listed) religious buildings

Reforms are proposed to the planning framework for listed buildings to ensure their significance is conserved while allowing, where appropriate, sympathetic changes to support their continued use and address climate change.

2.6 ACAT guidance for those considering a position as treasurer

The new guidance is entitled 'What to consider when you're asked to become a Church Treasurer...'
See: www.acat.uk.com/resource/what-to-consider-when-youre-asked-to-become-a-church-treasurer

Queries for trustees

4. How do you support the area meeting to fulfil the legal requirements of the Charity Commission or the Scottish Charity Regulator?

Advices & queries on Quaker stewardship

www.quaker.org.uk/documents/advices-queries-for-stewardship-2015

3. Yearly Meeting

During Yearly Meeting Gathering in July/August, QSC will give their usual compliance report to Yearly Meeting on the adequacy of the Trustees Annual reports and Accounts from all area meetings.

QSC is hosting two Special Interest Group meetings, one for trustees on Wednesday 28 July at 4.30pm and one for treasurers on Monday 26 July at 4.30pm. Book your place to join these meetings through the YMG booking systems.

4. New Charities Act expected

Following a Law Commission report, the Government is planning a new Charities Act. Some of the changes likely to feature in this that are of most relevance to us are:

- Charities will be able to amend their governing documents more easily, with Charity Commission oversight where appropriate.
- Charities will have access to a much wider pool of professional advisors on land disposal, and to more straightforward rules on what advice they must receive, which could save them time and money when selling land.
- Charities will have more flexibility to make use of a 'permanent endowment'. This includes a change which will allow trustees to borrow a sum of up to 25% of the value of their permanent endowment funds, without the Commission's approval.

5. Sharing Zoom passwords

In one of the forum posts for clerks to AM trustees there was a discussion about whether it is allowable to share passwords for a Zoom account held by an organisation such as a local or area Quaker meeting.

Quaker Life has investigated the Zoom terms of business at <https://zoom.us/terms>. While Zoom's terms appear very restrictive, a conversation with their customer support suggested that they do not wish to restrict the ability for users to share login details with others in their organisation.

For anyone who is unsure about this look at Zoom's article on 'Using Role Management', which describes how to assign user roles (pre-set and those you create yourself). The pre-set roles are admins (which have a wide range of account management) and users, in addition to the owner role. User roles are available for all 'paid for' Zoom accounts.

6. Consultation about 'Duty to protect'

The government is consulting on proposals for a new Protect Duty for publicly accessible locations. This is likely to affect Quaker meeting houses, both as places of worship and as venues for other activities. It would require venues to take measures to protect members of the public from terrorism.

BYM is responding to the consultation on behalf of Quakers across Britain, and is getting input from Friends with relevant expertise.

Treasurer A&Qs

3. Do you securely document and print all receipts and payments as vouchers for examination by an auditor or independent examiner?

7. Simpler Meetings

The simpler meetings project has ended and a very large number of you will have taken part in one or more of the excellent sessions laid on through Woodbrooke about the learnings from the project. The BYM website has a page on Simpler Meetings where the project's learning are made accessible for all of us. View www.quaker.org.uk/simplermeetings.

8. Safeguarding documents – meetings and discussions

Many trustees joined two well attended meetings about the new model safeguarding documents from BYM. The clerk of Quaker Life Central Committee, which is responsible for safeguarding matters, opened the meeting. BYM's safeguarding specialist, Mark Mitchell talked about the new documentation system and answered the many queries. Mark is accepting suggestions by email on how to make the documents more user friendly. Email safe@quaker.org.uk with any comments.

We are not aware of any requirement from the Charity Commission to cover safeguarding in a charity's Annual Report. QLCC has asked all AMs to provide a short report on safeguarding.

9. Take action to reduce the risk of fraud

Quaker meetings can be, and have been, victims of fraud. This includes the meeting falling victim to frauds by third parties, such as online fraud. It can and does sometimes include frauds carried out by members or attenders of the meeting. Whenever there is a fraud it leads to the loss of money or assets given to the meeting for Quaker use. Any fraud is also upsetting for the Friends and meeting involved.

Where a meeting is a registered charity, trustees must report the fraud to the relevant regulator (the Charity Commission of England & Wales (CC) or The Scottish Charity Regulator (OSCR).

The following links point to guidance on what to do if you suspect your meeting has fallen victim to fraud, including reporting promptly to the regulator. In cases of suspected fraud the regulator will also expect trustees to have reported the matter to the police or Action Fraud:

CC: www.gov.uk/guidance/how-to-report-a-serious-incident-in-your-charity

OSCR: www.oscr.org.uk/media/2155/2016-03-15_guidance-for-notifiable-events_web-version.pdf

There are basic steps all meetings should take to reduce the risk of fraud. There is lots of guidance available and trustees should make time to consider this and regularly review their arrangements for protecting against fraud. These links take you to the guidance available from:

CC: www.gov.uk/guidance/protect-your-charity-from-fraud

OSCR: www.oscr.org.uk/guidance-and-forms/fraud-how-to-reduce-the-risks-in-your-charity/charity-trustee-duties-and-fraud-prevention

All trustees need to have controls in place to reduce the risk of fraud, this is a joint accountability, not just a matter for the treasurer. The extent of the controls will depend on the range of activities that you carry out in your area meeting or charity. As a minimum:

- Trustees should review their finances frequently and review their controls against fraud on a regular basis, to take account of changes in the meeting's activities and changes in the nature of fraud.
- All financial transactions should require a minimum of two signatures or authorisations, including all online transactions.
- Friends should review financial records such as bank statements on a regular basis, so that any irregularities are identified quickly.
- Make sure all Friends who make financial decisions, manage money or valuable assets, understand the controls they need to follow and know what to look out for.
- If you are not confident in assessing the risk of online fraud, do not ignore it: ask for help and speak to someone who is more knowledgeable. A good place to start is the guidance 'protect yourself from fraud' listed as part of recommended reading for Quaker treasurers, which you can find by following the link www.quaker.org.uk/treasurers.

Fraud is a topic that can make us all anxious. The best way to address that is to recognise the risk and do something to reduce it. If you have an issue that you cannot resolve by reference to the guidance available you can contact your Quaker Stewardship Committee link Friend who will be able to point you in the right direction.

10. Survey of AMs use of accounting software

QSC member Beverley Goddard seeks feedback from all AMs about their use of accounting software. Please take this short survey (about 10 minutes) at this link <http://bit.ly/QSCACsoftware>. Beverley intends to share useful findings from the survey later this year.

11. How one AM streamlined finance

We have seen a description of how West Wiltshire East Somerset Area Meeting overhauled their finance systems to simplify and reduce workload. It looks really interesting. Of course, it arose from the work on Simpler Meetings. We hope to be able to make this useful paper accessible to Friends.

12. Training courses and events

At the moment, Woodbrooke are not offering role specific courses for trustees and treasurers (though they're offering plenty else that's interesting. For Friends who want to improve their skills, several of the ACAT training offerings are very appropriate – particularly, perhaps, Being a Treasurer: the basics. Every area meeting can access the ACAT website and subscribe to their regular training newsletters.

We look forward to developments at Woodbrooke as life returns to normal.

ACAT training sessions (All online)

Being a Treasurer: The Basics – Session 3: Year-End Reporting	Sat 10 Jul 2021
Accruals Accounting – Accounts for Larger Churches: Session two	Sat 10 Jul 2021
Independent Examination: From the Treasurer's perspective	Thu 22 Jul 2021

For more details and bookings, use your treasurer's login to the ACAT website.

If you haven't signed up to ACAT yet, please see information about BYM's block subscription for Quaker meeting treasurers at www.quaker.org.uk/treasurers.

If you need help with the signing in process please email membership@acat.uk.com. They should be able to send you a PDF sheet with instructions on the signing up process for the BYM ACAT block membership. This membership covers two treasurers for each AM and one per LM.

13. Updated Quaker employers' resource

The Quaker employers' resource provides essential information for Quaker employers to be compliant and meet Quaker best practice suggestions. The resource includes information on engaging people in residential and non-residential roles on an employed, self-employed or voluntary basis. The resource was updated in May 2021 and is available at www.quaker.org.uk/employers.

Britain Yearly Meeting

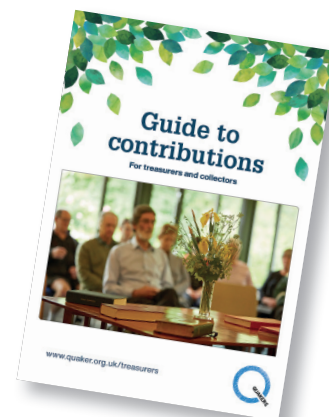
Update for Trustees and Treasurers

Summer 2021



Guide to contributions

BYM has produced this new resource for treasurers. Although it was primarily designed for new treasurers and collectors, more experienced role holders may find it a useful refresher. You can see and download it at www.quaker.org.uk/documents/guide-to-contributions.



Survey 2021 – the road to recovery

We have recently sent out a survey to all treasurers. The survey will give BYM an idea of how meetings are coping post Covid-19 and find out how we can support you better with our contribution materials.

Treasurer Zoom meetings

Last year, BYM's treasurer Zoom meetings proved popular, with over 180 treasurers attending. We'll be facilitating treasurer Zoom meetings again this September and a booking link with more information has been sent out recently (along with the survey). You are able to book for one of the meetings (all meetings will have same speakers and content). The dates are:

Wed 22 Sep	1:30pm–3.00pm	Mon 27 Sep	6:30pm–8.00pm
Thu 30 Sep	8:30am–10.00am		

New look website pages

Giving and contributions pages have been refreshed. You can take a look at them at: www.quaker.org.uk/giving and www.quaker.org.uk/contributions



BYM Staff Coffee Mornings at YMG – 9–9.45am 24 July to 1 Aug

The fundraising team are organising virtual BYM Staff Coffee Mornings every day during YMG. A good opportunity to meet the team and many other BYM staff. We look forward to seeing you!