

Trustees' & Treasurers' News

Issue 7 – November 2016



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Editorial

Welcome to **Trustees' & Treasurers' News 7**. Once again we hear from our regulators, the Charity Commission for England and Wales (below) and OSCR on page 3, where there is also a reminder specific to landlords in Wales. How do you use *Quaker faith & practice*, especially the chapters relating to church government? This is covered on page 2 with a questionnaire requesting help for the group considering possible revision of *Qf&p*. Page 2 also has items on meeting records, new National Minimum Wage levels and a reminder to send in your 2017 Treasurers' Update information. HMRC is still trying to make GASDS more comprehensible (p. 3) and there is new property support and advice on giving to non-Quaker organisations.

Please send in your items or suggestions for the March 2017 issue by 7 February. We can't believe that no trustee or treasurer has come upon an issue or question that deserves airing!

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

Charity Commission (CC)

12 questions about digital for trustees The CC and other bodies have launched '12 questions about digital for trustees' (<http://bit.ly/CC12digital>). It is a new resource to help trustees exploit digital resources for their charity, intended to cover the essentials and be a starting point for discussion

Accounting and reporting templates for FRS 102 The CC has provided templates to help non-company charities with incomes below £500,000 to prepare their annual reports and accounts in accordance with Charities SORP FRS 102 (<http://bit.ly/CCtemplatesFRS102>). The templates are for use with accrual accounts for accounting periods beginning on or after 1 January 2015.

Safeguarding The CC has again stressed that charities that have any involvement with children or other vulnerable people should: have adequate safeguarding policies that reflect legal requirement and best practice; make sure that all trustees know what their responsibilities are; and ensure that the policies are followed at all times and should be reviewed regularly. See the CC's guidance at <http://bit.ly/CCsafeguarding>. AMs are also members of CCPAS (www.ccpas.co.uk) who provide training and advice.

Reporting serious incidents The CC has launched a three-month public consultation about its proposals to update its guidance for charities: 'Reporting serious incidents in charities'. It welcomes responses from anyone with an interest in the charity sector with a deadline of 12 January 2017. There are more details at <http://bit.ly/CC-report>.

Charities against fraud The CC and the Charity Sector Counter Fraud Group have launched a new website, www.charitiesagainstoffraud.org.uk, to help charities limit their vulnerability to fraud. With scams becoming increasingly sophisticated and varied, the site lists resources to help charities recognise fraud and tackle it effectively.

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	

Records management in meetings

Quaker faith & practice outlines the matters of records (4.39–44) and confidentiality (4.45). Legal responsibility rests with the trustees but in practice the AM clerk will usually oversee matters, with a records custodian doing the work. Any decisions on records should be made in consultation with these role holders.

Retention Retention of records is relatively complex. Some records will have legal requirements for their retention, such as financial information being kept for six years. Some records do not *legally* have to be retained, but retention is advised as best practice. IRMS (Information and Records Management Society) has best practice guidelines for the charity sector on records retention at <http://bit.ly/records-irms>. Quakers have a long history of preserving their records for historical purposes and usually choose to keep core records permanently by depositing them with local record offices to contribute to the historical account of the Society and locality.

Guidance on retention can be found on the BYM website at <http://bit.ly/FH-records>. There are three relevant guides: Records retention; Retention schedules; Example retention schedule. Creating a retention schedule prompts important thinking. BYM have a very good example developed for Warwick meeting. Please contact Lisa McQuillan (lisam@quaker.org.uk / 020 7663 1127) for a copy.

Confidential information It is difficult to give advice covering all types of confidential information and storing and using it online. Please contact Lisa for advice. Please also see the CC's '12 questions about digital for trustees' (<http://bit.ly/CC12digital>) mentioned on page 1 of this newsletter. Section 10 poses relevant questions.

Support and training There is a one-day workshop on meeting records at Friends House on 11 March 2017. It is aimed at records custodians but anyone involved with meeting records is welcome. Contact Lisa for more information and to book a place. Lisa will also be speaking on records management at the Treasurers conference on 13 May 2017.

Church Government: a questionnaire

The Book of Discipline Revision Preparation Group is keen to find out more about how Friends in Britain currently use *Quaker faith & practice* (Qf&p). In particular, the Group wants to know whether and how Friends who have been appointed to various roles in the society use the church government sections of Qf&p to help them (chapters 3–9 and 11–17). Please take a few minutes before the deadline of 12 January 2017 to complete the online questionnaire at <https://www.surveymonkey.co.uk/r/ChurchGov>. This will be helpful in any future revision. Whether you use Qf&p often or infrequently, your thoughts are important. If you have any queries, please contact Michael Booth, 020 7663 1023, gfp@quaker.org.uk.

National Minimum Wage increases

A quick reminder for meetings with employees that National Minimum Wage rates increased on 1 October for workers under 25 years of age and must be paid for all hours worked from that date. From 1 April 2016, employees who are 25 or older should have been paid the National Living Wage. Current rates can be checked at <http://bit.ly/nmw-nlw>.

Contributions 2017 material – updates form reminder!

Please complete and return the update form going out to you by post or email in November. **If you received it by email the deadline is 5 December, if by post 14 December.**

To update treasurer contact details and for treasurer support please contact:
Gaby Scott, 020 7663 1045, gabys@quaker.org.uk.

GASDS (Gift Aid Small Donation Scheme)

Feedback from HMRC's Charities Outreach Team has highlighted some continuing confusion amongst charities about how to make claims. For example, claims are made by someone not authorised to do so, or too much tax relief is claimed, or claims are out-of-date. Charities are encouraged to read the guidance (<http://bit.ly/HMRC-GASDS>) carefully and follow it to the letter.

Property support for meetings: pilot project

We are pleased to announce a new legacy-funded pilot project 'Property Support for Meetings'. Meetings can contact Project Manager Lesley Hennigan with queries about their property support needs. Lesley will be exploring how BYM can best support meetings with their property needs. She will also be offering support on a range of issues from health and safety to maintenance and sustainability, and helping you to make your meeting as welcoming an environment as possible. Contact Lesley Hennigan:

propertiesupport@quaker.org.uk

Giving to non-Quaker organisations

AM funds, including the funds held by LMs, can only be spent on the AM's charitable purposes as set out in the AM's governing document and *Quaker faith & practice*, fifth edition, 14.4. Discerning the appropriate circumstances for donations to non-Quaker organisations and managing them appropriately can be challenging. QSC has recently issued revised guidance which has been circulated to clerks of AM trustees and mentioned in the monthly mailing. If you have not yet seen the guidance, please visit www.quaker.org.uk/trustees or contact Helen Griffith (heleng@quaker.org.uk or 020 7663 1161) for a paper or electronic copy.

Rent Smart Wales

A quick reminder that all private landlords in Wales have to register themselves and their properties with Rent Smart Wales (<https://www.rentsmart.gov.wales/en/>) by 23 November 2016. Trustees who are landlords involved in letting and managing properties will also have to take training.

OSCR (Office of the Scottish Charity Regulator)

Charity Trustee Declaration Form OSCR has updated the Charity Trustee Declaration Form (<http://bit.ly/OSCRtrustee>). From October 2016 only the amended version will be accepted. The form has to be completed by trustees as part of the application process for setting up a charity and is the way in which charity trustees can assure OSCR that they know about their responsibilities and are not disqualified from serving.

Becoming a Scottish Charitable Incorporated Organisation (SCIO) Scottish charities wanting to convert to be SCIOs have found the existing procedures confusing. To simplify the process, OSCR has issued interim guidance offering just one way to convert to a SCIO: see <http://bit.ly/New-SCIO>. This site has further links, including one with details of the interim process and one inviting your views on it. Existing charities will have to apply for status as a new charity and seek consent to wind up the existing charity.



Woodbrooke courses and events 2016–17

As well as the training courses, note the conference for AM trustees with some experience which, on 17–19 February, follows directly on from the 24-hour *Financial Stewardship* event for trustees and treasurers. Where the event is *not* over a weekend, Friday to Sunday, the applicable days of the week are shown.

Book early at www.woodbrooke.org.uk to avoid disappointment!

Being a Quaker Trustee

Wed 7–Fri 9 December 2016

Suitable for new/less experienced Area Meeting trustees or as a refresher. It is factual and practical. Looks at: legal requirements; good practice for charities; Quaker good practice; relations between trustees, AMs and LMs. Easy-to-understand information and enjoyable learning to make trusteeship approachable and rewarding.

Managing meeting houses

20–22 January 2017

For meeting houses of all sizes and functions. Includes: witnessing to Quaker values; workshops for staff and employers on employment law and good practice, health and safety legislation; meeting house administration; and on building working relationships and support networks. Aims to foster increased enthusiasm, skills, confidence and knowledge to enhance the life of meeting houses.

Financial stewardship

Thu 16–Fri 17 February 2017

Caters for AM trustees and treasurers. Considers good practice in writing and presenting charitable annual reports and accounts. Explores how to develop and improve good financial practice by exploring ethical investment, reserves policies and priorities for AM spending. Many opportunities to share experience and learn from one another.

Spinning the plates: juggling the joys and challenges of trusteeship

17–19 February 2017

QSC with Woodbrooke are hosting a conference for AM trustees with at least one year's experience, and is particularly suited to clerks of trustees. All AMs are encouraged to send one delegate. Governance issues will be explored. How do Quaker values influence decisions? Different ways of dealing with finance and meeting houses? There will be talks, plenary sessions and workshops.

Being a Quaker treasurer

3–5 March 2017

Friday 11.15am – Sunday 5.45pm (lunch included) for the Basic Book-keeping course which is needed by those without much experience. If Friday attendance difficult, the exercises available online to do at home beforehand. Sunday 1.30pm – 3.30pm: optional session on the Quaker spreadsheets.

Notices from Britain Yearly Meeting



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

How to set an area meeting reserves policy

Quaker Stewardship Committee has recently prepared a paper on how to set and apply an area meeting reserves policy. This has already been sent to clerks of area meeting trustees, but other interested Friends can get a copy, electronically or by post, from Helen Griffith.

Helen Griffith, heleng@quaker.org.uk, 020 7663 1161

Treasurers' email group

An email group for local and area meeting treasurers (the Treasurers' Cluster) is being set up. Moderated by two members of Quaker Stewardship Committee, the email group will provide a channel for treasurers to share ideas and experience. There will be further information with details of how to subscribe soon. We will also put those details on the treasurers' web page at www.quaker.org.uk/treasurers.

Annual Conference of Treasurers

Giving and receiving

13 May 2017, Friends House, London

How do you make a successful appeal?

How do you make the most of what Friends give?

How do you meet your legal responsibilities while staying true to Quaker values?

This one day conference is for both area meeting and local meeting treasurers; for old hands and new. It is an opportunity to learn new skills and network with other treasurers.

As usual there will be a series of technical workshops with topics suitable for both area meeting and local meeting treasurers. There will be an opportunity to hear from the Britain Yearly Meeting (BYM) Treasurer and the Clerk of BYM Trustees and to understand more about what BYM does with the money you give.

More information and registration

www.quaker.org.uk/events/act2017/

Cost: £25

Closing date for registrations:
17 March 2017

Contact: Krishna Ramamurthy,
Events & Committee Services

bymevents@quaker.org.uk

020 7663 1050



Summary programme

BYM report and accounts (Peter Ullathorne, BYM Treasurer and Ingrid Greenhow Clerk of BYM Trustees)

Update by Quaker Stewardship Committee, including

Rules and guidance on giving to non-Quaker organisations

Technical Workshops

^{AM} = aimed at AM treasurers

^{LM} = aimed at LM treasurers

Gift aid ^{LM}

Gaby Scott, Treasurers' and Clerks' Support Officer

Reserves ^{AM}

Peter Morris, Quaker Stewardship Committee

Investments ^{AM, LM}

Rathbone Greenbank Investments

Collation and examination of AM accounts ^{AM}

Ursula Fuller, Quaker Stewardship Committee

Employment matters ^{AM, LM}

Yvonne Dickson, Chester LM Payroll Treasurer

Record keeping and security ^{AM, LM}

Lisa McQuillan, BYM Records Manager

Encouraging contributions ^{AM, LM}

BYM Meeting and Donor Relations Team

Help for new treasurers ^{AM, LM}