

Religious Society of Friends (Quakers)

Annual Conference of Treasurers Arrangements Committee

Implementing an Integrated Finance System

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1. INTRODUCTION: A HOLISTIC APPROACH TO LOCAL QUAKER FINANCES

Quaker treasurers have to perform a range of functions. There is a case for some of these to be performed in an integrated way for all meetings in the Area. This paper argues that the most logical and efficient approach is to have the following division of roles:

An 'Integrated Treasurer' who provides bookkeeping and accounting services (including the handling of payments and receipts) for all of the Local Meetings as well as the Area Meeting.

Local Assistant Treasurers who are concerned not with accounting or payments or receipts but who:

- i. act as a channel of communication between the LM and the Integrated Treasurer;
- ii. help the LMs to prepare their budgets;
- iii. encourage appropriate levels of giving (though this role may of course be a separate job with the title of 'Collector')

Section 2 makes the case for establishing an integrated system – providing it is properly complemented by local assistant treasurers.

Section 3 provides a detailed guide to implementing an integrated system.

The Appendix lists the whole range of finance tasks, as performed in West Kent, and suggests which ones can be carried out by an 'integrated treasurer' serving the Area Meeting and its constituent local meetings, and which ones need to be performed at the LM level.

2. THE CASE FOR AN INTEGRATED FINANCE SYSTEM

An integrated approach to financial management by an Area Meeting and its constituent local meetings can bring a range of benefits as follows:

- Less time spent on monthly reconciliation between the cashbook and the bank statements;
- Higher rates of interest;
- Easier transfers of money between AM and LMs;
- Trouble-free production of the consolidated accounts;
- Fewer members have to acquire the whole range of skills and knowledge required by a treasurer;
- Meets the needs of meetings who are having difficulty finding someone to serve as treasurer.

Some people imagine that an integrated system will mean a reduction in the powers of Local Meetings but this is to misunderstand both the nature of an integrated system and the role of treasurers: each Meeting remains a separate cost centre and the 'integrated treasurer' is – like any other Quaker treasurer – someone who implements the decisions of each meeting, acting under instruction or delegated authority and not on his or her own initiative.

An integrated system, whereby one treasurer provides 'back-office services' for several meetings, offers a way of overcoming these problems and of improving our stewardship. In West Kent, for example, there is one treasurer serving Maidstone, Rochester, Sevenoaks and Tunbridge Wells Local Meetings plus the Area Meeting in an integrated system called 'West Kent Quakers'. This title emphasises the fact that it is not an Area takeover of LMs but a co-operative venture. Three bank accounts (one current account and two higher-interest deposit accounts) have replaced around 15 accounts that existed previously.

Might a Local Meeting lose its autonomy under such a system? This is equivalent to asking if, as individuals, we would lose control of our personal finances if the bank manager were not a member of our immediate family. The integration of back-office services in no way compromises the freedoms of the Local Meeting. If Tunbridge Wells Friends choose to buy a new carpet they do so and send the invoice to the Integrated Treasurer for payment; if the Maidstone librarian wants to order books from the Friends House bookshop she sends the order form to the Integrated Treasurer and he attaches the cheque and posts it on (or makes the payment by BACS).

Could the funds sharing common bank accounts lead to the meetings' money getting mixed up in a sort of financial communism? To understand why this is not so, we need to note the difference between a *physical* system and a *logical* one. A simplified example demonstrates this:

	Meeting Assets			
	Local Meeting A	Local Meeting B	Area Meeting	Total assets
	£	£	£	£
Balance at start of year	20,000	35,000	30,000	85,000
Income during year	5,000	8,000	6,000	
Expenditure during year	4,750	9,700	5,600	
Balance at end of year	20,250	33,300	30,400	83,950

Bank balances

	Co-op Bank	Triodos	CAF	
Balances at start of year	19,000	42,000	24,000	85,000
Balances at end of year	10,000	35,000	38,950	83,950

While no particular pound in, say, the Co-operative Bank can be labelled as a 'Meeting A' pound or a 'Meeting B' pound; at a logical level the account of each meeting exists as a separate entity: its money leaks neither in nor out: it receives all of the income due to it and if it decides to go on a spending spree then it has to live with the consequences.

The transition to such a system needs careful planning. It would be difficult to operate it without some form of computerised accounting such as the multi-meeting version of Frank Sharman's spreadsheets or (the system now used in West Kent) Sage 50 Accounts.

3. A SIX-STEP APPROACH TO IMPLEMENTATION

In order to implement an integrated finance system, simply follow the steps below. We can't tell you precisely how to carry out each step because every Area and its constituent Local Meetings are different. But we have provided examples that we hope will give you a template to follow.

Step 1: Define the Overall Aims of the Integrated System
Step 2: Describe the Current Financial Operations in the Local Meetings
Step 3: Describe the Current Financial Operation in the Area Meeting
Step 4: Assess current volumes of work
Step 5: Design the New System at a Logical Level (a generalised statement of what the system will look like, without regard to the particular way in which it will be implemented).
Step 6: Design the New System at a Physical Level – and specify the transition arrangements

STEP 1: DEFINE THE OVERALL AIMS

Example Aims

1. To simplify the financial operations of the Area Meeting and its constituent Local Meetings, including reducing the number of people who need specialised accounting knowledge and reducing the number of bank accounts.
2. To operate more effectively and efficiently.
3. To accomplish the above without changing the 'balance of power' between the Area Meeting and the Local Meetings: the new system should enable the local meetings to continue to budget and account for their own income and expenditure; and it should be able to identify separately the assets and transactions of each meeting.

STEP 2: DESCRIBE THE CURRENT FINANCIAL OPERATIONS IN THE LOCAL MEETINGS

Example Description of Current Operations In Local Meetings

1. Maintain Bank Accounts

Each LM maintains:

- a current account from which payments are made and into which regular income is received;
- a deposit account with easy access to provide a reservoir from which the current account can be topped up when necessary and into which surplus monies from the current account can flow;
- an investment account paying a higher rate of interest but not as easily accessible as the above.

2. Receive and account for income in respect of:

- hire of meeting house. (Some payments are made directly to treasurer or warden; other hirers require the issue of an invoice);
- member contributions to the local meeting. (These may come in the form of CAF [Charities Aid Foundation] vouchers, ordinary cheques, standing orders, Gift Aid. In the case of non-CAF covenanted donations and Gift Aid, the treasurer has to claim back tax from the Inland Revenue.);
- member contributions to Britain Yearly Meeting made via the local treasurer (so the accounts have to show that the local meeting is acting as agent for BYM);
- bank interest;
- Sunday collections. For each collection there is a corresponding payment to the beneficiary. These are usually handled in a separate bank account, whose normal balance is zero, in order that we are not seen – as a charitable body – to be

supporting non-charitable purposes. (Alternatively, see the approach outlined in the Treasurers' Handbook 3.03).

- miscellaneous income e.g. sale of books.

3. Make and account for payments in respect of:

- subscriptions/ memberships e.g. Quaker Council for European Affairs, The Friend;
- utilities and public services (water, electricity, council tax etc). These are often paid by direct debit or by one annual payment;
- building maintenance and repairs. (Where the work is an AM responsibility the LM representative [e.g. clerk of premises committee] receives the invoice, certifies it as correct, and passes to the Treasurer for payment. Where the cost of the work is covered by insurance, a claim is made to the company and the ensuing receipt appears as a balancing item in the accounts);
- housekeeping items (tea, milk, toilet rolls etc) – often paid for by the responsible Friend/ caretaker/ warden from a 'float' which is then topped up by the treasurer on production of the receipts;
- other legitimate expenditure by Friends such as books for the library or photocopying and postage (reimbursement on production of receipts). In the case of a warden, a float may be provided from which expenses such as hedge cutting can be paid;
- salaries – warden, caretaker, cleaner;
- special events such as the visit of the Quaker Tapestry;
- a percentage of hiring income (after deduction of legitimate expenditure) to Area Meeting;
- Area Meeting quota;
- Yearly Meeting contributions from individual Friends;
- Sunday collections (to the beneficiary).

4. Produce an Annual Statement of Accounts

- maintain a record of all income and expenditure transactions, allocating them to budget centres (e.g. premises, library);
- reconcile the income and expenditure accounts with monthly bank statements;
- produce a yearly statement of accounts detailing the opening and closing balances and showing the income and expenditure transactions which have taken place during the year; and showing how the overall funds are distributed between the different bank accounts.

STEP 3: DESCRIBE THE CURRENT OPERATION IN THE AREA MEETING

Example Description of Current Operations In the Area Meeting

1. Maintain Bank Accounts

As in 2.1 above.

2. Receive and account for income in respect of:

- quota payments from LMs;
- bank interest.

3. Make and account for payments in respect of:

- insurance. (One annual bill is paid for the four meeting houses);
- expenses and fees paid for individual attendance at conferences;
- maintenance of website;
- premises (reimbursing a LM or making payment direct to the builder, the bill having been certified by the LM);
- Area-wide memberships;
- production of Handbook of Members.

4. Produce an Annual Statement of Accounts

- maintain a record of all income and expenditure transactions, allocating them to budget centres;
- reconcile the income and expenditure accounts with monthly bank statements;
- produce a yearly statement of accounts detailing the opening and closing balances and showing the income and expenditure transactions which have taken place during the year; and showing how the overall funds are distributed between the different bank accounts;
- consolidate the LM and AM accounts into a single set of Annual Accounts, to meet legal requirements.

STEP 4: ASSESS CURRENT VOLUMES OF WORK

Example statement of volumes

Number of Transactions

A transaction is defined as one line on the accounts – for example, the receipt of a payment from Friends of the Earth for hire of the meeting house, or the payment of a year’s subscription to The Friend on behalf of the meeting.

Meeting	Income transactions per annum	Expenditure Transactions per annum	Total transactions per annum
LM1	140	90	230
LM2	90	78	168
LM3	150	90	240
LM4	178	102	280
Area Meeting	12	50	62
Total transactions	570	410	980

Time Taken by Treasurers to Maintain the Accounts

Meeting	Hours Per Week
LM1	1.5
LM2	0.5
LM3	1
LM4	2
Area Meeting	0.5
Total Time on Accounts Per Week	5.5

In addition to the above, each treasurer spends anything from ‘a few’ to ‘several’ hours preparing the year-end accounts.

STEP 5: DESIGN THE NEW SYSTEM AT A LOGICAL LEVEL

Example Logical Design of New System

Local Meetings will retain their existing degree of autonomy but the 'donkey work' associated with income and expenditure will be handled by the integrated treasurer. The system must therefore be able to maintain the accounts for a number of 'cost centres'. Conceptually, we will be like a chain of shops that has a presence in several towns and an area office: each shop has a large degree of operating autonomy but the accounting operations are centralised in one place. Since there is a combination of centralisation and localisation, there will need to be good communication between the integrated treasurer and the local meeting via local assistant treasurers.

Before the start of each financial year, the LM will plan its activities for the coming year and then, on advice from the local treasurer, draw up a budget which puts anticipated costs against the planned activities and identifies the anticipated level of income.

Collecting – encouraging individual Friends and attenders to give an appropriate amount – will necessarily take place at the level of the individual meeting and will therefore require the designation of a local Collector (who may, or may not, be the same person as the local treasurer).

All payments will be handled by the integrated treasurer, acting on the specific instructions or delegated authority of the relevant meeting.

All income (including contributions, hirers' fees etc) will go directly to the treasurer (who will feed back information as required to the local treasurer).

Automated methods of payment (both in relation to income and expenditure) will be used wherever possible.

There will be a regular report to each LM so that the 'management group' of each LM (or LM itself) can take stock of its income and spending, and plan its future activities accordingly.

At the end of year, any deficits or surpluses for each LM will roll forward to the following year.

The integrated treasurer will be responsible to AM and the various LMs for the proper management of their resources.

STEP 6: DESIGN THE NEW SYSTEM AT A PHYSICAL LEVEL

Example Physical Design of New System (including the transitional arrangements)

There will be one treasurer handling the income, expenditure, banking and accounting for each of the five participating meetings (the Area plus 4 LMs). He or she will be supported in each LM by a Local Assistant Treasurer and, where appropriate, by a collector/ fundraiser, whose task will be to make an appeal to Friends and attenders for the required level of funds – both for the LM and for BYM. If the volume of work requires it, the treasurer will also have the support of a paid administrative assistant. An assistant treasurer should be appointed, not to take part in the day-to-day work but in order to monitor and review the work of the treasurer, ensuring an adequate level of financial control.

Activity	How the New System Will Operate	The Transition – what needs to be done to migrate to the new system	
		What the Local Meeting Needs to Do	What the Integrated Treasurer Needs to Do
		(Note: 'Year 1' = the first year of operation; 'Year Zero' = the preceding year)	
1. Set a budget for the coming year.	Each meeting will continue to set its own budget.	Agree a budget before the start of each year, bearing in mind the AM quota and any fixed outgoings such as warden's salary. Advise the integrated treasurer so that he/ she is aware of the ceiling on that LM's discretionary spending.	Present a budget to AM before the end of each year, bearing in mind the required premises work in that year. This new timetable will allow LMs to know, before the end of year, what their quota will be and therefore how much discretionary expenditure they can make.
2. Maintain bank accounts	There will be just three accounts (current, deposit, investment) for the whole Area Meeting rather than the 15 or so which exist at present.	No later than mid-November in Year Zero, cancel all standing orders with effect from the end of December. No later than 15 th October in Year Zero, provide a list of all current standing orders (with details of payee, payment date, sort code, account	Ask AM to decide on signing authority for the integrated system e.g. a second signatory required to authorise cheques over £500. No later than 30 th Sept in Year Zero, set up any required new current and deposit

Activity	How the New System Will Operate	The Transition – what needs to be done to migrate to the new system	
		What the Local Meeting Needs to Do	What the Integrated Treasurer Needs to Do
		(Note: 'Year 1' = the first year of operation; 'Year Zero' = the preceding year)	
2 (cont)		<p>number etc) to the integrated treasurer.</p> <p>Keep enough money in the 'old' LM account to cover uncleared cheques, remaining standing order payments, etc. No later than December 1st in Year Zero, transfer the surplus into the integrated account (details to be supplied by the integrated treasurer) and notify the integrated treasurer of the amounts transferred.</p> <p>In January of Year 1, when all outstanding cheques have been cleared, close the 'old' LM accounts, transferring the remaining balance to the integrated account.</p>	<p>accounts after getting AM approval to do so.</p> <p>No later than 15th November in Year Zero, set up the standing orders and direct debits on the integrated account.</p> <p>Keep enough money in the 'old' AM account to cover uncleared cheques, remaining standing order payments, etc. No later than Dec 1st in Year Zero transfer the surplus into the new account</p> <p>Ensure that the details of the bank accounts are set up on the accounting system.</p> <p>In January of Year 1, when all outstanding cheques have been cleared, close the 'old' AM accounts, transferring the remaining balance to the new account.</p>
3. Receive payments for hire of meeting houses	The AM admin assistant will issue an invoice on the basis of information supplied by the warden/ bookings clerk. Hirers will be encouraged to make such payments by BACS transfer, using the invoice number as a	No later than Nov 30 th in Year Zero, brief the warden/ caretaker/ hirings secretary on providing a monthly list of hirings to the integrated treasurer/admin assistant so that an invoice can be issued.	

Activity	How the New System Will Operate	The Transition – what needs to be done to migrate to the new system	
		What the Local Meeting Needs to Do	What the Integrated Treasurer Needs to Do
	reference		
4. Receive member contributions	<p>Local collectors/ fundraisers will send out an appropriately worded letter to the members/ attenders of each LM; they will send their contributions directly to the integrated treasurer who will provide a regular listing of contributions received to the local collector. The integrated treasurer (or his/ her admin assistant) will recover payments from CAF, tax from other covenants etc.</p> <p>Contributions to Britain Yearly Meeting will be sent directly by each individual, though the local collector/fundraiser should act as an advocate and pass on details of the average amount required, to whom the contribution should be sent, etc. (Alternatively, the appeal will come directly to individual Friends from BYM under the Centralised Mailing scheme.)</p>		No later than 30 th November in Year Zero, produce a letter for distribution to members/ attenders, giving details of the bank account to which standing order payments or BACS transfers should be made.

Activity	How the New System Will Operate	The Transition – what needs to be done to migrate to the new system	
		What the Local Meeting Needs to Do	What the Integrated Treasurer Needs to Do
		(Note: 'Year 1' = the first year of operation; 'Year Zero' = the preceding year)	
5. Receive Sunday (cash) collections and pay them to the beneficiary	These 'in and out' transactions will not be handled by the new system. It will therefore be up to each LM, if it wants to have cash collections, to devise appropriate arrangements.	No later than 30 th Nov in Year Zero decide how it plans to handle Sunday cash collections in future.	
6. Make payments for one-off expenditures (e.g. on internal decoration, library books, outreach).	Where the supplier is willing to invoice, the invoice will go to the integrated treasurer for payment; or if an authorised purchase is made by an individual member, the integrated treasurer will reimburse on production of the receipt and details of the authorisation.		When sending out expenses, ask Friends to complete a form with their bank details so that future payments can be made via BACS.
7. Pay for utilities and public services	These will be paid by direct debit and the bills will go to the integrated treasurer. The integrated treasurer will pass copies of utility bills to the local premises committee so that it can monitor usage. Once a year there will be a physical check of meters against the quantity specified on the electricity or gas bill.	No later than 31 st October in Year Zero, supply a list of direct-debit arrangements to the integrated treasurer.	No later than 15 th November in Year Zero, write to or phone the various utilities and inform them of the details of the integrated account, from which future direct debits should be made.

Activity	How the New System Will Operate	The Transition – what needs to be done to migrate to the new system (Note: ‘Year 1’ = the first year of operation; ‘Year Zero’ = the preceding year)	
		What the Local Meeting Needs to Do	What the Integrated Treasurer Needs to Do
8. Pay for housekeeping expenses (refreshments, cleaning materials, etc)	The relevant person may be willing to purchase the required materials and submit receipts to the integrated treasurer for reimbursement. Alternatively, the ‘housekeeper’ could have a ‘float’ of perhaps £50 or whatever sum is agreed. Periodically, he/she will send receipts to the integrated treasurer and the float would be topped up, normally by BACS transfer to the individual’s personal account.	Decide on, and inform the integrated treasurer of, the required approach to these expenses.	
9. Pay salaries – warden, caretaker, cleaners, book-keeper etc	These will be paid directly by the integrated treasurer via a standing order into the employee’s bank account.	As indicated under (1) above, no later than 15 th October in Year Zero, provide a list of these standing orders (with details of payee, payment date, sort code, account number etc) to the integrated treasurer.	

Activity	How the New System Will Operate	The Transition – what needs to be done to migrate to the new system (Note: ‘Year 1’ = the first year of operation; ‘Year Zero’ = the preceding year)	
		What the Local Meeting Needs to Do	What the Integrated Treasurer Needs to Do
10. Special Funds	Although all of the assets will be held physically in three bank accounts, any of the meetings may wish to divide their assets conceptually into different funds – for example, a bursary fund that is used to give grants to members of the meeting, or a premises fund for carrying out structural repairs and improvements. The system should therefore be capable of supporting this approach.	No later than 31 st October in Year Zero, inform the integrated treasurer of the funds that this meeting wants to have and what the starting amounts will be in each fund.	Ensure that the book-keeping/ accounting arrangements support all required funds.
11. Reporting	It should be possible to generate a variety of reports that give the current income and expenditure position of any of the constituent meetings (or ‘cost centres’), which produce end-of-year statements of account (including the consolidated statement required by the Charity Commission), and so on.	No later than 31 st October in Year Zero (though it should be possible to add to the list later on) inform the integrated treasurer of the reports that are required, and at what frequency. At the end of Year Zero only, the LM will need to draw up a statement of accounts and have it independently examined. (From Year 1 onwards, this will all be handled by the integrated treasurer.)	Ensure that the accounting system is able to meet all reporting requirements.

APPENDIX: WEST KENT QUAKERS – FINANCE ROLES WITH EFFECT FROM JAN 1ST 2010

From Jan 1st 2010 all of the West Kent meetings (i.e. Area Meeting plus Maidstone, Rochester, Sevenoaks and Tunbridge Wells LMs) have been participating in the integrated finance scheme, under which each LM retains its financial independence but the 'back-office services' of book-keeping and accounting are handled centrally by a single Treasurer, supported by an Assistant Treasurer and an Administrative Assistant.

Integrated Treasurer

1. Provides 'back-office' accounting services for Local Meetings, as follows:
 - a. Receives CAF cheques, standard cheques and other forms of payment such as standing orders, from members/ attenders in Local Meetings. Provides a listing of received contributions to the local collector.
 - b. Banks all incoming cheques and cash payments – or, in the case of CAF cheques, arranges for the due sums to be paid into the West Kent Quakers account. (Note: premises income will be dealt with by the Administrative Assistant as described below.)
 - c. Makes payments against invoices after checking that authority has been obtained for the purchase. Where the due sum exceeds £500, obtains a second signature or – in the case of a BACS payment exceeding £500 – gets the written approval of the Assistant Treasurer.
 - d. Makes transfers from each LM into the AM account in respect of their quota obligations.
 - e. Reimburses expenses of members on production of receipts and evidence of authorisation to incur the expense.
 - f. Pays annual subscriptions on behalf of LMs e.g. for journals, for membership of bodies such as United Nations Association etc.
 - g. Reconciles the monthly bank statement with the income and expenditure accounts.
 - h. Reviews hirings income against the records of bookings supplied by the LM hirings officers/ bookings clerks.
 - i. Keeps the current account balance under review; transfers surplus funds into the long-term reserve; transfers sums from the reserve into the current account when necessary to meet anticipated commitments.
 - j. Keeps records of income and expenditure, allocating each item to the relevant meeting (Maidstone LM, Rochester LM, Sevenoaks LM, Tunbridge Wells LM, or Area Meeting), and allocating the item to the appropriate nominal account and fund.
 - k. Provides each meeting with a quarterly statement of its overall income and expenditure position, taking committed expenditure into account.
 - l. Prepares a year-end statement of accounts, detailing the opening and closing balances and showing the income and expenditure transactions which have taken place during the year; and showing how the overall assets are distributed between the different meetings, the different funds and the bank accounts.
 - m. Prepares a Consolidated Account that summarises the income and expenditure for AM and the four LMs, to meet Charity Commission requirements.
 - n. Where the cost of premises work is covered by insurance, assists the relevant LM to liaise with the insurance company to obtain reimbursement

2. Advises the Area Meeting on its finances, as follows:
 - a. Advises the Area Meeting on the preparation of its budget.
 - b. Presents the end-of-year accounts to Area Meeting.
 - c. Attends Management Committee meetings as required.
 - d. Presents the AM accounts and provides a written report on financial activity in the past year.

3. Supports Local Treasurers in the exercise of their functions below.

Assistant Integrated Treasurer

The role of the Assistant Integrated Treasurer is primarily to provide effective financial control by carrying out the following checks on the work of the Treasurer:

1. Reviews bank statements to ensure that all income has been correctly recorded. Reviews all payments made by the Treasurer (including direct debits and standing orders, plus cheques and BACS payments) to confirm they are valid and supported by appropriate documentation. Gives prior authorisation for BACS payments over £500.
2. In the event of any concerns about financial management which cannot be fully explained by the Treasurer, speaks with the person designated by the MM Management Committee. (Currently this is Philip Headley of Sevenoaks LM).
3. To be sufficiently familiar with the integrated system and with the accounting software that he or she could be called upon to maintain continuity in the event of the treasurer being unexpectedly unable to continue with his duties.

Local Treasurer (one in each Local Meeting – but this role may be combined with that of the Collector below)

1. Advises the Local Meeting on the preparation of the annual budget;
2. Acts as a channel of communication between the Local Meeting and the Integrated Treasurer – conveying the Integrated Treasurer's financial reports to the LM and also conveying local Friends' concerns about financial management to the Integrated Treasurer;
3. Ensures that information about LM transactions is transferred promptly to the Integrated Treasurer (or in the case of meeting-house bookings to the Administrative Assistant) to enable invoices to be issued, or paid, promptly; and checks that the sums paid into and out of the LM's funds correspond to the amounts due. (Note: the Assistant Integrated Treasurer will also monitor the accounts to check that receipts and payments have been properly handled.);
4. Explains the end-of-year accounts to the Local Meeting.

Local Collector

1. Sends out annual appeal letters to local Friends and advises them on the alternative ways of contributing to LM and BYM funds;
2. Either receives donations directly and pays them into the 'West Kent Quakers' bank account (advising the Integrated Treasurer accordingly) or arranges for them to be sent directly to the Integrated Treasurer (who then advises the Collector accordingly).

Administrative Assistant (Paid)

1. Arranges for tax recovery under Gift Aid where appropriate.
2. Handles payments for hire of meeting houses by issuing an invoice to the hirer on the basis of information supplied by the hirings officer/ bookings clerk in the LM and receiving and banking the payment.
3. Liaises with LMs to resolve queries relating to the letting of the Meeting Houses and hire charges.
4. Ensures that the correct tax and national insurance is deducted from employees salaries. Ensures that quarterly payments for PAYE and NI are made to HM Revenue & Customs (HMRC). Maintains records regarding employees as required by HMRC. Completes forms for HMRC as required i.e. P45 (employee leaving), P60 (for each employee at end of tax year), P35 (end of year form), and others relating to end of tax year. (Note: the admin assistant's salary will be paid by AM Treasurer.)
5. Provides a payslip for each employee on every pay date, with all relevant information as required by HMRC.

Note: Local Meetings may also appoint a collections treasurer to handle Sunday collections. These are generally 'in and out' transactions that do not enter the LM accounts because (except for those collections for LM funds) they are collected on behalf of external charities.