

Help is at Hand



Practical Hints for Church Officers and Trustees

September 2007

The General Assembly of Unitarian and Free Christian Churches
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1. Introduction

1. Introduction

This handbook is issued by the Support for Organisational Leadership Panel of the Education and Training Commission of the General Assembly of Unitarian and Free Christian Churches to all its constituent congregations.

It is intended to provide to the leaders or potential leaders of churches, chapels and fellowships advice on many of the topics which they are likely to have to consider in carrying out their several tasks. It is in loose-leaf form to enable sections to be photocopied for individual trustees or officers as particular need arises; it also allows for changes or additions to be made in the light of experience or in amendments to best practice or to the law. It aims to be brief and above all practical; pages are not unnecessarily filled. Aiming for one topic per page suggests that the traditional duties of one person might be shared between several, thus making it easier to recruit people to perform tasks which might once have been seen as too large or daunting for the average chapel member to contemplate.

Readership will vary from those little acquainted with the matters discussed to the vastly knowledgeable and experienced. It is hoped that the former will gain sufficient insight to be helpful to them, while the latter may find something of interest to them and may even wish to comment or constructively criticise. It has been written by people with practical experience of the organisation of churches and chapels. While efforts have been made to ensure accuracy, particularly in those sections touching on legal rights and duties, neither the General Assembly nor the individual authors can be held responsible for any loss or damage which may arise through taking their advice. It is hoped that congregations in Scotland will benefit from the more general advice as much as those in England and Wales. However, the legislative background to this book is that of England from which Scots law will differ.

It is essential to the well-being of the denomination to have willing and able trustees and officers who also have the knowledge to enable them to function properly. There are many in congregations who might be able to take part in running their community but who lack knowledge on a host of “management” subjects in a world which is becoming more complex by the day. This book aims to assist and encourage them.

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2. Trustees

2.1 Trustees and Charities

Introduction

Many of our older churches will have been built on land acquired by their founders, the ownership of which is evidenced by a legal document called a title deed or deed of trust. Typically, the deed would name certain individuals who are to hold the property and to maintain it for the benefit of a congregation of persons dissenting from the rites and practices of the Established Church. These individuals (and their successors) are called Trustees. Any further property or funds acquired would be owned and administered by the trustees on similar terms. Some of these funds might be invested and any documents of title to them would name the trustees (or some of them) as the legal owners.

The definition of a Charity was first enunciated during the reign of Elizabeth I. It included any activity undertaken for the furtherance of Religion, Education and the Relief of Poverty. In more recent times a Charity includes any activity for the Public Good. The Charities Act 2006 lists 13 different charitable purposes one of which remains the advancement of religion. A body called the Charity Commission pronounces on whether an activity is Charitable. An activity is charitable if it comes within the legal definition of a Charity, whether registered with the Charity Commission or not. Our churches, chapels and fellowships are currently regarded as charities because they further the practice of religion. They therefore enjoy the benefits of Charitable status, as well as having to comply, in other respects, with the law relating to Charities.

The Charity Commission is the regulator of the Charity sector.

The Constitution

The manner in which charities conduct their affairs is governed by rules which have been adopted to give them some structure – sometimes known as a Constitution. Under the rules, the members meet to choose some of their members to run the affairs of the congregation, usually for the next year. In churches and chapels those members are known as committee or council members. There will be a mechanism for choosing someone to preside at meetings of the congregation and of the committee, known as the Chairperson. The Treasurer is a person chosen to manage the finances of the congregation. The Secretary attends to minutes, correspondence and other such business of the congregation and its committee. The occupants of these three posts are known as Officers. For the purpose of Charity Law these officers and committee members are regarded as Trustees. A model constitution is included in this handbook at page 2.3.

Duties of Trustees

Both classes of Trustee have duties prescribed for them by the Charities Acts, the more detailed and onerous of which were enacted in the last decade of the twentieth century, the latest being the Charities Act 2006. Before that, the convention was that trustees would act honestly and in the best interests of those for whom the trusts were administered, would look after property as if it were their own and act in an unpaid capacity. Those must still be the underlying principles governing the work of the trustee. The more detailed rules governing the conduct of trustees will be dealt with elsewhere in this handbook. See page 2.2.

Need to Provide Evidence of Public Benefit

Under the 2006 Act all charities must demonstrate that their purposes are for the public benefit, marking a change in the law for religious, educational and poverty relief charities, where public benefit had been presumed unless there was evidence to the contrary. The Charities Commission will be undertaking rolling reviews of existing charities to ensure that public benefit is being provided – though there is no statutory definition of that term. The Commission is required to issue guidance promoting awareness and understanding of “public benefit”. The working of this latest Act is at an early stage. No doubt guidance on this matter will be obtained by the General Assembly and disseminated to churches and chapels in due course.

Excepted Charities and the Role of the General Assembly

Many of our Denominational Charities are registered with the Charities Commission. Some, which have been excepted from the need to register in the past, largely for historical reasons, are required by the 2006 Act to register if their annual income is greater than £100,000. There are many excepted churches and chapels in the Denomination. They report to the GA, sending copies of their annual reports and accounts to Unitarian Headquarters, which monitors them on behalf of the Charities Commission. The reports and accounts must comply with Charity Law whether monitored by the GA or by the Charities Commission.

2.2 A Job Description for Trustees

The National Council for Voluntary Organisations, in its guide for implementing policy in Voluntary Organisations, suggests that:

All trustees should have:

- commitment to the Trust.
- willingness to devote the necessary time and effort to trustee service.
- strategic vision.
- good independent judgement.
- ability to think creatively.
- willingness to speak his or her mind.
- understanding and acceptance of the legal duties, responsibilities and liabilities of trusteeship.
- ability to work effectively as a member of a team.
- acceptance of the principles enunciated by the Nolan Committee of selflessness, integrity, objectivity, accountability, openness, honesty and leadership ability.

The duties of trustees are:

- to ensure that the Trust complies with its governing document i.e. its trust deed or constitution.
- to ensure that the Trust pursues its objects as defined in its governing document.
- to ensure that the Trust applies its resources exclusively in pursuance of its objects i.e. it must not spend money on activities which are not included in its own objects, no matter how worthwhile or charitable those activities.
- to contribute actively to the Trust in giving it direction, in making overall policy, defining goals, setting targets and evaluating performance.
- to safeguard the Trust's reputation and promote its values.
- to ensure effective and efficient administration of the Trust.
- to ensure the financial stability of the Trust.
- to protect and manage the property of the Trust and to ensure the proper investment of its funds.
- to monitor the performance of staff employed by the Trust.

In a Church or Chapel setting, a person is a Trustee, not only if appointed by a Trust Deed but also if elected to a committee, council or other governing body. The word "Trust" as used above applies to the body – Church, Chapel, Congregation etc. for which the trustee is responsible.

2.3 The Constitution of a Charity

This suggested constitution is based upon Charity Commission advice. Any items, especially those printed in italics, are purely suggestions and should be adapted as local circumstances might dictate.

The Constitution of The Unitarian Chapel, Anytown.

A. Name

The name of the association is The Unitarian Chapel, Anytown ("the Charity").

B. Administration

Subject to the matters set out below, the Charity and its property shall be administered and managed in accordance with this constitution by the members of the Executive Committee, constituted by Clause G of this Constitution ("the Executive Committee").

C. Objects

The object of the Charity is the advancement of religion in accordance with the usages and practices of Unitarian and Free Christian Churches, and for other charitable purposes that the Trustees may from time to time determine.

D. Powers

In furtherance of the object but not otherwise the Executive Committee may exercise the following powers:

- (i) the power to raise funds and to invite and receive contributions provided that in raising funds the Executive Committee shall not undertake any substantial permanent trading activities and shall conform to any relevant requirements of the Law;
- (ii) the power to buy, take on lease or exchange any property necessary for the achievement of the Object and to maintain and equip it for use;
- (iii) the power subject to any consent required by law to borrow money and to charge all or any part of the property of the Charity with repayment of the money so borrowed;
- (iv) the power to employ such staff (who shall not be members of the Executive Committee) as are necessary for the proper pursuits of the Object and to make all reasonable and necessary provision for the payment of a pension, if applicable, for staff and their dependants;
- (v) the power to co-operate with other charities, voluntary bodies and statutory authorities in furtherance of the Object or of similar charitable purposes and to exchange information and advice with them;
- (vi) the power to establish or support any charitable trusts, associations or institutions formed for the Object;
- (vii) the power to appoint and constitute such advisory committees as the Executive Committee may think fit;
- (viii) the power to do all such other lawful things as are necessary for the achievement of the Object.

E. Membership

- (i) Membership of the Charity shall be open to persons over the age of 18 years interested in furthering the Object, and who have paid any annual subscription that might be laid down from time to time by the Executive Committee.
- (ii) Every member shall have one vote.
- (iii) The Executive Committee may by a two-thirds majority vote and for good reason terminate the membership of any individual. Provided that the individual shall have the right to be heard by the Executive Committee, accompanied by a non-voting friend, before a final decision is made.

F. Honorary Officers

At the Annual General Meeting of the Charity, the members shall elect from amongst themselves a Chairperson, a Secretary and a Treasurer, ("the officers") who shall hold office from the conclusion of that meeting.

G. Executive Committee

(i) The Executive Committee shall consist of:

a) the honorary officers specified in the preceding clause, and

b) not less than *three* and not more than *ten* members elected at the annual general meeting who shall hold office from the conclusion of that meeting.

(ii) The Executive Committee may in addition co-opt not more than *three* non-voting co-opted members from within the congregation, and may replace any vacancies resulting in the number of members of the Executive Committee falling below the minimum stated in paragraph G. (i).

(iii) All members of the Executive Committee shall retire from office together at the end of the Annual General Meeting next after the date on which they came into office, but they may be re-elected or re-appointed.

(iv) The proceedings of the Executive Committee shall not be invalidated by any vacancy among their number or by any failure to re-appoint or any defect in the appointment or qualification of a member.

(v) Nobody shall be appointed as a member of the Executive Committee who is less than 18 years of age, or, who would, if appointed, be disqualified under the provisions of the following clause.

(vi) No person shall be entitled to act as a member of the Executive Committee whether on a first or on any subsequent entry into office until after signing in the Minute Book of the Executive Committee a declaration of acceptance of willingness to act in the trusts of the Charity.

H. Trustees

The Trustees of the charity shall consist of the three elected Officers, plus the elected committee.

I. Termination of Membership of the Executive Committee

A member of the Executive Committee shall cease to hold office if he or she:

(i) is disqualified from acting as a member of the Executive Committee by virtue of Section 72 of the Charities Act 1993 (or any statutory re-enactment or modification of that provision);

(ii) becomes incapable by reason of mental disorder, illness or injury of managing and administering his or her own affairs;

(iii) is absent without the permission of the Executive Committee from all their meetings within a period of six months, and the Executive Committee resolves that his or her office be vacated; or

(iv) notifies the Executive Committee of a wish to resign. (In the event that less than five members of the Executive Committee will remain in office when the notice of resignation is to take effect a Special General Meeting will be called to elect a replacement .

J. Executive Committee Members not to be personally interested

No member of the Executive Committee shall acquire any interest in property belonging to the Charity (otherwise than as a trustee for the Charity) or receive remuneration or be interested (otherwise than as a member of the Executive Committee) in any contract entered into by the Executive Committee.

K. Meetings and Proceedings of the Executive Committee

(i) The Executive Committee shall hold at least *two* ordinary meetings each year. A special meeting may be called at any time by the Chairperson or by any two members of the Executive Committee upon not less than four days' notice being given to the other members of the Executive Committee of the matters to be discussed.

(ii) The Chairperson shall act as Chairperson of the Executive Committee. If the Chairperson is absent from any meeting, the members of the Executive Committee present shall choose one of their number to be Chairperson of the meeting before any other business is transacted.

(iii) There shall be a quorum when at least *five* members of the Executive Committee are present at a meeting, of whom two shall be officers.

(iv) Every matter shall be determined by a majority of votes of the members of the Executive Committee present and voting on the question but in the case of equality of votes the chairperson of the meeting shall have a second or casting vote.

(v) The Executive Committee shall keep minutes of the proceedings at meetings of the Executive Committee and any sub-committee, and a register of members.

(vi) The Executive Committee may make and alter rules for the conduct of their business, the summoning and conduct of their meetings and custody of documents. No rule may be made which is inconsistent with this Constitution.

(vii) The Executive Committee may appoint one or more sub-committees consisting of two or more members of the Executive Committee for the purpose of making any inquiry or performing any function or duty which in the opinion of the Executive Committee would be more conveniently undertaken or carried out by the sub-committee: all acts and proceedings of any such sub-committee shall be fully and promptly reported to the Executive Committee.

L. Receipts and Payments

(i) The funds of the Charity, including all donations, contributions and bequests shall be paid into an account operated by the Executive Committee in the name of the Charity at such Bank as the Executive Committee shall decide. All cheques drawn on the account must be signed by at least two out of four members of the Executive Committee.

(ii) The funds belonging to the Charity shall be applied only in furthering the Object.

M. Custodian and Holding Trustees

It is declared that

a) all land held by or in trust for the Charity and

b) all investments held by or on behalf of the Charity

are vested in *Anydistrict*, which is a corporation entitled to act as a Custodian Trustee.

N. Accounts

The Executive Committee shall comply with their obligations under the Charities Act 1993 (or any statutory re-enactment or modification of that Act) with regard to

(i) the keeping of accounting records for the Charity;

(ii) the preparation of annual statements of account for the Charity;

(iii) the independent examination of the statements of account of the Charity; and

(iv) the transmission of statements of account of the Charity to the Charities Commission.

O. Annual Report

The Executive Committee shall comply with their obligation under the Charities Act 1993 (or any statutory re-enactment or modification of that Act) with regard to the preparation of an annual report and its transmission to the Charities Commission.

P. Annual Return

The Executive Committee shall comply with their obligation under the Charities Act 1993 (or any statutory re-enactment or modification of that Act) with regard to the preparation of an annual return and its transmission to the Charities Commission.

Q. Annual General Meeting

(i) There shall be an Annual General Meeting of the Charity which shall be held in the month of XX in each year or as soon as practicable thereafter.

(ii) Every Annual General Meeting shall be called by the Executive Committee. Notice of that meeting shall be given in writing at least twenty-one days preceding the meeting. All members of the Charity shall be entitled to attend and, after having been a member for more than twelve months, vote at the meeting.

(iii) Before any other business is transacted at the first Annual General Meeting, the persons present shall appoint a Chairperson of the meeting. The retiring Chairperson shall chair subsequent Annual General Meetings, but if he or she is not present, before other business is transacted, the persons present shall appoint a Chairperson of the meeting.

(iv) The Executive Committee shall present to each Annual General Meeting the report and examined accounts of the Charity for the preceding year.

(v) Nominations for elections to the Executive Committee must be made by members of the charity in writing and must be in the hands of the Executive Committee at least 14 days before the Annual General Meeting. Should nominations exceed vacancies, elections shall be by ballot.

R. Special General Meetings

The Executive Committee may call a Special General Meeting of the Charity at any time. If at least seven members request such a meeting in writing stating the business to be considered, the Secretary shall call such a meeting. Notice shall be given in writing at least twenty-one days preceding the meeting; the announcement must state the business to be discussed.

S. Procedure at General Meetings

(i) The Secretary or other person specially appointed by the Executive Committee shall keep a full record of proceedings at every General Meeting of the Charity.

(ii) There shall be a quorum when at least *one quarter* of the members of the Charity, or *five* members of the charity, whichever is the greater, are present at a General Meeting.

(iii) Motions are to be carried by a simple majority. The Chairperson is to have the casting vote, if required.

T. Alterations to the Constitution

(i) Subject to the following provisions of this clause the Constitution may be altered by a resolution passed by not less than two thirds of the members present and voting at a General Meeting. The notice of the General Meeting must include notice of the resolution, setting out the terms of the alteration proposed.

(ii) No amendment may be made to Clause A, Clause C, Clause J, Clause U or this clause without the prior consent in writing of the Charity Commissioners.

(iii) No amendment may be made which would have the effect of making the Charity cease to be a Charity at Law.

(iv) The Executive Committee should promptly send to the Charity Commissioners a copy of any amendment made under this clause.

U. Dissolution

If the Executive Committee decides that it is necessary or advisable to dissolve the Charity it shall call a meeting of all members of the Charity, of which not less than 21 days' notice (stating the terms of the resolution) shall be given. If the proposal is confirmed by a two-thirds majority of those present and voting the Executive Committee shall have the power to realise any assets held by or on behalf of the Charity. Any assets remaining after the satisfaction of any major debts and liabilities shall be given or transferred to *Anydistrict*, or failing that shall be applied for some other Unitarian Churches. A copy of the statement of accounts for the final accounting period of the Charity must be sent to the Charities Commission.

V. Arrangements until the first Annual General Meeting

Until the first Annual General Meeting takes place this constitution shall take effect as if references in it to the Executive Committee were references to the persons whose signatures appear at the bottom of this document.

The persons whose signatures appear on the bottom of this document adopted this Constitution on the DATE.

Signed:

3. Premises

3.1 Looking after Chapel Premises – Some Good Practices

Ultimate Responsibility of Trustees and Delegation

It is a primary duty of trustees to protect and maintain their property. To this end they usually arrange for a responsible person, sometimes one of their number, to take day to day responsibility for seeing that duty is carried out. At some chapels such a person is known as the Warden and for convenience, that term will be used in this article to denote the person with this responsibility. The Warden will have to work closely with other trustees, but particularly the Chairperson, Treasurer and Secretary. These officers may have to sanction putting urgent work in hand between meetings of the trustee body as a whole. To this end it would be sensible for trustees to authorise those officers to deal with urgent work, up to a certain cost, and report to the next meeting of trustees. The trustee body as a whole takes final responsibility for every aspect of their duties.

Need for Close Inspections – Possibility of Professional Involvement

Many of our chapels are very old and many trustees have learned, to their cost, that wood-boring insects, wet and dry rot and damp creeping into the fabric of the building can be very difficult and expensive to eradicate. It would be beneficial to have a professional survey conducted, perhaps every 5 to 10 years to try to forestall such problems especially when they affect parts of the building where the infestation is not readily apparent. There is at least one District Association which will arrange and pay for such a service for its constituent chapels.

In the interim, the Warden should be alive to the circumstances that will encourage the onset of such problems. S/he should see that any missing slates are replaced, that gutters and down-spouts are kept free of dead leaves, that drains are not blocked. Painted timber should be inspected for flaking and inadequate protection. The cleaners should be asked to look for telltale signs of boring insects - such as the appearance of wood dust and tiny holes in wooden beams and furniture and signs of damp.

Water leaks, however minor, should be attended to at once.

The grounds should be inspected for anything that could cause injury to people such as unstable seating, poor lighting, loose paving, unstable gravestones.

Trees in the grounds can, at times, be a threat to the buildings and to members of the public. If there are any doubts on this score, seek the advice of the Local Authority's Tree Officer or a tree surgeon. If trees are subject to a preservation order, permission has to be obtained from the Council Planning Office before they can be pruned, lopped or felled.

Many chapels have stone flags surrounding them that attract algae and mosses, and so become slippery and thus dangerous. These dangers can be dealt with by using a high-pressure jet on the flagstones, as necessary.

Water boilers and central heating equipment need an annual inspection.

Trustees have a duty to see that portable electrical appliances such as vacuum cleaners, kettles or drills do not present any danger to users, and for that reason they should be inspected as part of a routine.

It is important that the correct types of fire extinguishers are used in all occupied buildings. They should be inspected annually on a contract basis and an annual certificate of conformity obtained. One of the monthly duties of the Warden should be to see that extinguishers are in their designated places, are not obstructed that operating instructions are legible and that tamper indicators are not broken or missing.

Older electrical wiring should be checked by an authorised electrical engineer and a certificate of safety issued.

For use in all emergencies it is useful to have to hand the name, address, and telephone number of a competent local builder, a plumber and an electrician. Over the years, if a good relationship is built up with these tradesmen, they can be the source of much helpful advice, as well as practical assistance. In addition, chapels of any size may well have a contract gardener.

At a time when the Denomination is seeking to attract new members it is useful to be able to view the premises from the standpoint of the casual visitor - to see that there is a tidy and welcoming appearance. The removal of litter, having lawns trimmed and having new notice boards will help greatly with the external appearance. (The GA is able to make grants to help with the cost of the latter, by application to the Communications Commission).

3.2 The Importance of Lists in Good Maintenance and Organisation

It has been pointed out in the topic on maintaining chapel premises (page 3.1) that periodic inspections are necessary. An important feature in practice is the listing of work to be done and seeing that it is accomplished. A practical example of setting out a programme of work is as follows:

	Wardens' Programme Autumn/Winter	Done By	Date
a)	Pressure clean paving slabs.		
b)	Repair extractor fan in ladies' toilet in the hall.		
c)	Compile a list of furniture and fittings in the chapel and the hall.		
d)	Clean and tidy the garden shed.		
e)	Paint the heating bars in the chapel, which are flaking.		
f)	Tidy up hall attic.		
g)	Paint new ceilings in outside toilets when installed.		
h)	Fence in the gap in the corner of the car park.		
i)	Move the grit pile to release parking space.		
j)	Try to reach conclusion on internal flood lights.		
k)	Weed and tidy graves, remove fallen leaves and wood.		
l)	Trim yew tree near vestry entrance and continue lifting crowns of hollies & firs.		
m)	Prepare hall for redecoration after water damage.		

As with the above it is essential to set up regular routines and put them down on paper, with a copy to each warden, helper and the gardener. Well organised wardens will have established lists covering weekly, monthly, six monthly and yearly duties.

The names of those who have volunteered for welcoming and collection duty, coffee rota, opening and closing the chapel on Sundays, should be listed and the lists pinned on the notice board. A list of all key-holders, emergency services, builder, water, gas etc. together with their telephone numbers should be fixed on the notice board in the chapel and the hall. This will be of use to chapel members and any persons using the premises if a warden is not immediately available.

3.3 Opening and Closing the Chapel for Sunday Services

Example of check list for caretaker, warden or members of congregation

(this is an actual example of practice in one congregation – it may or it may not be typical)

Opening:

- a) Try to arrive 30 or 45 minutes before worship commences to stay one step ahead of early arrivals who want to engage you in earnest conversation, thus driving all routine out of your head.
- b) Open the hall first; neutralise the alarm; unlock the right-hand one of the double doors in the main hall (fire precaution). Switch on the side lights in the hall to indicate it is open.
- c) Open the lobby door of the chapel. Take out the crèche notice and place it on the gravestone opposite the door. (The sandwich board type crèche notice indicates that there is a crèche facility available in the hall).
- d) Operate the light switches in the lobby; check the chapel temperature; adjust the thermostat control only if it is very cold or hot; reserve yourself a place on the left back pew.
- e) Switch on the main chapel lighting; pour two glasses of water for the minister, one for the window-sill near the lectern, the other for the pulpit.
- f) Turn on the pulpit and communion table lights by the switch on the side of the pulpit.
- g) Check the sound and loop system and line up dials with markers – particularly after weddings or baptisms have taken place where fiddly fingers abound.
- h) Check the chalice candle lighter; if necessary, refill with gas (gas is in the left of the vestry cupboard).
- i) Wind up the vestry clock and reset the time.
- j) Open up (i) Vestry outside door (ii) Organ loft door and switch on the lights (iii) Gallery door.
- k) Put the hymn numbers on the hymn board. (These will be supplied by one of the choir members or the organist who will have rehearsed them the previous morning at choir practice)
- l) Check that the sidespeople have arrived (see list on the notice board) and give them 2 red pouches for the collection. Take the third red pouch to the gallery. If the sidespeople do not arrive be prepared to welcome, give out hymnbooks and take up the collection yourself (with a suitable partner).
- m) Check for any money that has been left in the gift box and remove it to the office. Hover around the lobby greeting folk and sorting out any queries. Take your place in the back pew and be prepared to help any latecomers.
- n) At the end of the service, open the back internal door for the minister.

Closing:

- a) When everyone is clear switch off the internal lights by the lobby panel. Bring in the crèche notice. Lock all outside doors, except the vestry. (The minister will switch off the lights at the main box and lock the vestry door when s/he is ready).
- b) If a baptism is to follow the service leave the lights on and the doors open – the minister will lock up.
- c) The Hall: wait until everyone leaves – you will have to be very patient. Lock all main hall doors. Leave the tables and chairs up for use by the Stroke Club, except in August.
- d) Check in the kitchen that the coffee team have tidied up and left. Check that the toilets are vacated. Switch off the lights and the water boiler. Check the outer kitchen door is locked.
- e) Before setting the alarm check that no-one has rushed back in to collect handbags etc.
- f) Set the alarm and lock the main doors. Wait until the car-park is empty and lock the main gate. When there are baptisms, lock the hall but leave the gate open – the minister will lock this.
- g) Go home and lie down in a darkened room!

3.4 Planning for Emergencies, Large and Small

Trustees should give some thought in advance as to how emergencies should be handled and who should be responsible for taking any necessary action.

The following are suggested as requiring consideration:

Fire

What should be done in case of a fire breaking out.

Illness

How to deal with a member of the congregation who might be taken ill.

When Organist etc. are not Available.

How music is to be provided for the service should the organist not arrive. Some electronic organs can be programmed to provide suitable opening music, voluntaries, hymns and a postlude. Several people should know how this function of the organ works so as to be able to operate it after the organist has prepared it. The Unitarian Music Society has made CDs and tapes of a number of well-known hymns. Copies can be obtained from David Dawson, 9, Olicana Park, Middleton, Ilkley, LS29 0AW. These can be used so as, at least, to provide hymns with the benefit of a good choir to lead the singing.

When Worship Leader Is Unavailable

So long as the registrar is in attendance, any competent person can conduct a wedding. It will always be wise to have an appropriate draft service available in a known, safe, place in case the minister is not available at the last minute, when some suitable member of the congregation could be asked to step in. You might have a late start but it is better than having no wedding. The same might be said for a normal Sunday service, a naming or Christening Service, or even a Funeral Service. (Consult your worship leader on this point for some ideas).

When People Normally Relied Upon Have Not Arrived

Several people should know how to switch on and off gas, electricity and water at the mains and how the lighting works. It is also useful for a few people, other than the one who normally provides it, to know where the glass and water supply are for the reading desk and pulpit. Likewise, several people should know where the microphones are kept and how to operate the assisted or amplified sound system.

Keeping Instruments in Tune

The trustees should ensure that the organ and piano are kept in tune. This task is usually carried out by the organist. Often there is a contract for a twice yearly visit by the tuner. Electronic instruments, of course, do not need tuning, but in case they need repair the name, address and telephone number of the maker should be kept on the instrument.

3.5 Risk Management

All trustees including church or chapel committees have a duty to:

- identify the hazards to which their congregations are exposed
- consider the risk - the likelihood and degree of harm - which might arise
- decide how these hazards might be mitigated
- include a statement on risk management in their annual report

It is important that congregations act in such a way as to minimise the possibility of having problems arise, which, with foresight and good practice could have been avoided. This booklet is intended to assist in that endeavour. However, difficulties will arise and it is incumbent upon a good trustee body to have considered their possibility in advance and taken steps to mitigate the potential damage.

The Kinds of Risks

A risk is the threat that an event or action will adversely affect a congregation's ability to carry out its ministry. One way to categorise risks is as follows:

- **Operational:** a risk that threatens a congregation's ability to fulfil its objects.
- **Financial:** a risk that threatens the financial health of a congregation. Some non-financial risks can have a financial impact.
- **Reputational:** a risk that threatens the way in which the congregation and its members are regarded by the local and wider community.
- **Statutory and Legal:** a risk created by the need to satisfy the requirements of Health and Safety, Employment Law, Charities and Child Protection legislation.

The risks that are identified under these headings will depend on each congregation's particular context. The following are examples of possible risks:

- The Minister is sick and unable to conduct worship.
- There is a personality clash in committee so that decisions can not be taken.
- The organist resigns.
- The organ breaks down.
- There is a fire and the church can not be used.

- A building survey reveals the need for extensive repairs.
- There is a steep increase in GA quota payment.
- Fund raising and giving by the congregation decreases drastically.

- The treasurer mismanages the funds.
- An unsuitable activity is allowed in the church hall.

- There is insufficient disabled access to the buildings.
- There is an incidence of falling masonry / trees.
- There is an accusation about the junior church leader's behaviour.

The Risk Management Process is as follows:

Step 1: Identify the Risks

These are risks that each individual congregation may be exposed to. Use the categories above as a starting point. Each congregation should make sure that circumstances that are unique to its own situation are taken into account.

After making an initial list of risks remove any risks that are duplicated or overlap, as well as risks deemed trivial.

Step 2: Assess the Risks

Assess the importance of the risks by asking two questions of each of them.

How likely is this to become a reality?

What would the impact be on our congregation?

Step 3: Decide on and Take Action

Having identified and assessed the risks the congregation faces, the next step is to decide on the action that will be taken to manage them. This will involve measures to:

- Try to prevent the event happening
- Reduce the probability of its happening
- Reduce the impact on the congregation's message and ministry
- Stop undertaking the activity
- Share the risk e.g. by insurance

The action to take will be dependent on the way the risk is evaluated

It is a good idea to create a Risk Register, where risks, their likelihood and impact, and the agreed risk management actions are recorded.

Step 4: Review Regularly

The process using the Risk Register as a starting point, should be repeated annually or at least biennially. This provides an opportunity to add any new risks and to reflect on the adequacy of risk management actions that had to be taken.

Step 5: Make a Risk Management Statement in the Annual Report

A simple statement is sufficient and might be expressed as follows:

“The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems established to mitigate these risks.”

Formal risk management is relatively new to congregations and districts. The way that risk management is done will evolve over time and with experience.

3.6 Risk and Insurance

One of the primary duties of trustees is to safeguard the assets of the trust.

Need for Insurance Cover

The main assets of many of our churches are the buildings and their contents. These could be lost, entirely or in part, through any of the perils associated with damage by fire, water and other major eventualities. In the last resort, the results of the occurrence of these perils can only be avoided by taking appropriate insurance cover.

Standard fire and other perils insurance for buildings normally provides cover against damage caused by Lightning, Fire, Explosion, Earthquake and Impact (for example an aeroplane or car hitting the building or its surrounding wall) and water perils such as damage by Storm and Tempest, and Burst Pipes. Cover should also be available for damage caused by Subsidence or Landslip.

Contents are separately covered. (Fixed pews, attached cupboards and the like form part of the building.) It is usual to have organs or pianos separately listed and valued as contents. Other contents will be loose furnishings, carpets, chairs, hymnbooks etc. In respect of any items of special value it is wise to have a valuation made and a copy lodged with the insurer. It would be impossible to try to negotiate special values after a loss had occurred.

Need to take Precautions to Minimise Loss

Theft of property can be avoided, to some extent, by taking sensible precautions. Any valuable property, such as ancient silver communion plate, should be lodged for safekeeping at the bank. One should avoid keeping money on the premises. Blank certificates of marriage are valuable to some fraudsters and they with other documents of importance should be kept in a fireproof safe secured to the floor. Loss through theft and burglary is insurable.

Duty to protect third parties

In a litigious society, trustees should attempt to minimise the possibility of legal action against them by members of the public or anyone using or even trespassing upon the premises. Elsewhere in this hand-book (page 3.1) the care of the land and buildings of the church is discussed in greater detail, suffice it here to say that property should be kept in a state of good repair and the possibility of accident always borne in mind. In spite of all precautions it is essential that the trustees should be covered by Public Liability Insurance. Cover for any one incident should be for not less than £5,000,000. It is important that Insurers should be made aware of any special activities the church is engaged in and especially if the church or hall is let out to third parties.

Duty to Employees

If the trustees have any person in their paid employment it will be necessary for them to take out Employer's Liability Insurance. A minister is regarded as an employee even though the relationship is not in some respects that of employer and employee.

General Advice

Buildings can be affected by woodworm and wet or dry rot. There are specialist companies which treat and also insure against the cost of remedial work which attends this kind of risk.

If major contracts are awarded for building, maintenance or repairs to independent contractors, written evidence should be obtained that the contractor has Public Liability and Employer's Liability Insurance to enable them to indemnify the trustees against claims or loss. It is important that insurance policies (the contract between the insurer and the insured) are read carefully to ensure that the cover is against the appropriate risks and assets. (Make sure, for example, that boundary walls are covered against impact damage).

It is essential that current rebuilding or replacement values are employed and kept under review, otherwise the principle of "average" *applies. If in doubt about the figures, seek advice from your insurance company's or broker's surveyor. Basic sums insured should be increased by 10% to cover architects' fees and removal of debris.

Owners of listed buildings are expected to restore them to their original state, following damage by fire etc. so that the values placed upon the building will be different for them than for a case where full demolition and rebuild in a different format can be contemplated.

** Average means that if, for example, property were insured for half its value, the amount paid on a claim would be half the cost of repairing any damage.*

3.7 Fire Safety Risk Assessment

Churches, chapels and associated buildings must comply with the Regulatory Reform (Fire Safety) Order 2005. H.M. Government has issued a booklet to guide the owners/occupiers of small and medium places of assembly in complying with the Order. In December 2006 the GA sent a copy of that booklet to the secretary of every congregation. Further copies can be obtained from:

The Department for Communities and Local Government Publications
PO Box 236
Wetherby
West Yorkshire
LS23 7NB

Telephone 0870 1207 405

The publication (priced £12) is ISBN –13: 978 1 85112 820 4

The document is also available on the DCLG website from which it can be downloaded:

www.firesafetyguides.communities.gov.uk

It is the local fire and rescue authority (the fire and rescue service) which will enforce the order.

The Order replaces previous fire safety legislation. Any fire certificate issued under the Fire Precautions Act 1971 will cease to have any effect. If a fire certificate has been issued in respect of your church or hall, or if the premises were built to recent building regulations, it is unlikely there will be a need for any significant improvements to existing physical fire protection arrangements to comply with the Order. However, a fire risk assessment must still be carried out and kept up to date.

Premises, such as church halls may also be subject to the provisions of a licence or registration, and the fire authority may wish to review the risk assessment as part of the licensing approval process.

The order does not apply to Scotland.

Whilst the process of risk assessment for most church premises will not be onerous, it must be carried out and kept up to date. The purpose is to minimise hazards and protect the users of buildings. The publication mentioned above will assist in the process. In view of the many different types of hazard to be considered it is not appropriate to attempt to offer detailed guidance in a handbook such as this.

3.8 Use by Third Parties of Church Premises

Arrangements made between the trustees and the users of church buildings should be set out in writing.

The use of premises, in general, is subject to conditions laid down by Local Authorities as Licensing Authority. They should be notified to the hirer upon the lines of the suggested draft on page 3.9. The specific contents of the form will depend upon the conditions in force in each individual case.

On page 3.10 is a draft form of indemnity to be signed by any hirer.

3.9 Example of a Licensing Agreement

Notice to hirers of the licensing requirements they must comply with in respect of their use of a Church or hall.

(Times and numbers will be those agreed with the Licensing Authority)

The Old Chapel Anytown

The requirements of the Licensing Authority for the use of these premises, are set out below. Their purpose is to help ensure the safety and welfare of users of the building.

It is a condition of the hire contract that hirers must conform to these regulations.

Permitted hours of use: Monday to Saturday 11.00 to 23.00

Maximum number of people to be present in the building at any one time:

a. All purposes	150
b. Dancing	100
c. Seated at tables	75
d. Close seating – Theatre style	130

Organisers of events are responsible for:

Ensuring that the NO SMOKING requirement of the license is observed.

Excluding the use of special effects or naked flames.

Keeping FIRE EXITS free of all obstruction and easily usable.

Unlocking FIRE EXITS and making sure those present are aware of their location.

Allowing ADEQUATE SPACE BETWEEN TABLES to ensure free movement at all times.

Arranging that where any persons in wheelchairs are attending, there is someone responsible for their safe evacuation in case of fire.

Seeing that the level of noise emanating from the premises is such as not to cause annoyance to neighbours.

3.10 Form of Indemnity for the Letting of Premises

Having drawn the attention of users of premises to the licensing requirements they must comply with (see page 3.9) the trustees should have the organiser of the event sign a document such as the one set out below:

The Old Chapel Anytown

Indemnity

Name of Hirer

Address of Hirer

.....

.....

Date and Time of Event

Nature of Event

Total Number of Those Involved

I/We, the undersigned agree to indemnify the trustees of the Old Chapel, Anytown against any claims for damages against them which might arise from our use of the chapel property. We further indemnify the said trustees against damage or loss to their property arising from any negligence on our part or of any of our invitees.

Signed..... Date.....

Position.....

3.11 Caretakers and Cleaners

The practice in churches differs greatly with regard to these essential helpers. Sometimes a caretaker / cleaner will live in a house provided by the congregation and will carry out duties in return. Sometimes there are two distinct posts.

It is considered essential that where living accommodation is involved legal advice should be taken and an appropriate contract drawn up.

Otherwise the employer should prepare a document which will record the understanding between the parties as to:

- The person to whom the employee is answerable and from whom directions are to be taken.
- What duties the employee is to undertake.
- Agreed hours of work
- The rate of pay – the minimum pay legislation may need to be borne in mind. Rates are normally increased from 1st October in each year.
- Arrangements as to holidays or absences.

Often the relationship can be fairly informal since the hours of work may be quite short, and arranged to suit the person doing the work; the worker may seek to carry out the duties in a partly voluntary capacity, and neither side would regard the arrangement as an agreement enforceable at law.

Sometimes it will be arranged that the caretaker or cleaner will open the church for weddings, funerals, etc., be on hand during the service and clear up afterwards. Under these circumstances a fee is often taken from those organising the event for the service rendered.

So that trustees do not become involved in procedures under the Control of Substances Hazardous to Health Regulations 2002, they should ensure that their employees use only cleaning materials etc. which can be obtained for normal household use from regular retail outlets.

3.12 Listed Buildings

There are now three categories of listed building:

- Grade I which are those of exceptional interest
- Grade II* (Grade two, star) which are important and of more than special interest
- Grade II which are of special interest, warranting every effort to preserve them.

There are cases where only parts of the building may be listed.

It is likely that older churches or chapels and those of architectural significance will already have been listed.

There are advantages and disadvantages in owning a listed building.

Among the advantages are that VAT will not be charged on alterations to listed buildings and, until the end of March 2011, VAT can be reclaimed on repairs to buildings used for a religious purpose, under the Listed Places of Worship Scheme. (see page 4.3.15 for details)

Disadvantages are that the building, or any part of it, may not be demolished or altered in such a manner as will affect its character, without the consent of the Local Authority. Before commencing work of the most trivial sort on a listed building, the guidance of the Local Authority should be sought.

It follows from this that the cost of insurance will be greater than if the building were not listed. Any partial damage would need to be made good in a manner consistent with the original building. In the case of a total loss the owners may be faced with replacement on a like for like basis, when current needs may have called for a different solution such as a complete (and less costly) redevelopment of the site. Such considerations point to the need for careful attention to the valuation of the building and its contents for insurance purposes. Professional advice might be required (see page 3.6 for the effect of under-insurance).

The Government has introduced a draft Heritage Protection Bill which, amongst other things, provides for the abolition of the present system of Grade Listing. It is thought that the Bill will be introduced to Parliament as a full Bill by the end of 2008. The Parliamentary Process will continue throughout 2009 and, if it becomes law, the resulting Act will be implemented in 2010/11.

3.13 Asbestos

Asbestos usage is now strictly controlled because exposure to its dust can cause asbestosis - a chronic lung inflammation - and mesothelioma - a form of cancer. Until about the middle of the twentieth century it was in extensive use - because of its non-flammability, heat resistance and poor conductivity - for brake linings, furnace insulation, pipe lagging and the manufacture of fireproof materials for the building industry. It is a mineral produced mainly in South Africa.

The most common form - white asbestos - was often mixed with cement and used in sheets as a roofing material. Blue asbestos is considered to be the most dangerous form of the material.

It may be found in churches and halls in the form of pipe lagging, insulation or as a weatherproofing material and is often hidden away in boiler rooms and cellars. If left untouched it may not constitute a health hazard.

-BUT-

If premises contain any asbestos-based material it is the duty of the owner to recognise its presence and assess its condition. This is a legal requirement. There are firms licensed by the Local Authority that specialise in all aspects of this subject who will conduct an appropriate survey, assess any risk and advise of any further action to be taken. A selection of such firms will be found in the local Yellow Pages.

3.14 Provision for People with Disabilities

By now, most churches will have made arrangements to assist people with disabilities to play as active and fulfilling a part as they are able in the life of their church and community.

It is the Disability Discrimination Act, passed in 1995, which has acted as a major catalyst to Society's thinking in that direction. The Act addresses every field of activity imaginable, but the one which most readily comes to mind as affecting churches, is that of access to buildings.

The legal requirement, in that regard, is that reasonable provision shall be made for people to gain access to and use building facilities. Whilst aiming to make our facilities available to all, consideration must be given to questions of financial cost and practical implementation under the particular circumstances of each case. Where there are buildings of special character, Approved Document M (a building regulation with regard to disability) recognises that "the aim must be to improve accessibility where and to the extent it is practically possible, always provided that the work does not prejudice the character of an historic building, or increase the risk of long term deterioration of the building fabric or fittings".

With regard to access, generally, consideration should be given to Car Parking, Access Routes, Ramps and Steps, Entrances, Circulation Spaces, Internal Doors, Floor Surface Finishes, Vertical Access, Toilets, Wayfinding, Switches and Controls, Lighting. It should be remembered that routes should be kept clear and plants and vegetation should not be allowed to obstruct pathways or pavements.

As people get older, sight and hearing begin to fail. It is frustrating not to be able fully to take part for these reasons. Consideration should be given to the provision of a loop system as well as a loudspeaker system - they can be integrated. Some people with poor sight can be helped by providing them with copies of hymns, prayers, etc. in larger print.

4. The Roles of the Officers

4.1 The Duties of the Chairperson:

The Chairperson has all the regular duties and responsibilities of a Trustee. He/She may also be seen to lead the congregation, should be ready to discuss matters of congregational concern with members of the congregation and others, informally, at any time. The Chairperson may be said to be the eyes and ears of the congregation, and the primary link with the Minister. The following are his/her more specific duties:

- Planning the annual cycle of Committee and General meetings
- Setting agendas for meetings in conjunction with the Secretary
- Chairing and facilitating meetings (see below)
- Giving direction to Congregational policy
- Ensuring that decisions taken at meetings are implemented
- Acting as spokesperson for the Congregation
- Leading the process of appraising the work of caretakers, cleaners and any administrative staff.

Chairing and Facilitating Meetings

Meetings in a religious setting often begin and sometimes end with Devotions. The Chairperson, in consultation with the Secretary, should ensure that someone takes responsibility for leading Devotions at each meeting.

When chairing and facilitating a meeting a chairperson should:

- Run the meeting efficiently and effectively and with good humour
- Understand the orders by which a meeting is run and interpret them with common-sense
- Keep order during a meeting with tact, firmness, courtesy and impartiality (Prompt, firm but courteous action will often avert turbulence in a meeting.)
- Follow the Agenda for the meeting

Many congregational and/or district meetings are run along semi-formal lines and the following should be borne in mind.

- Ensure that all those who wish to speak have the opportunity to do so having due regard to fairness.
- Take speakers on each agenda item in the order in which the chairperson sees that they wish to speak. (Keep a note of this if there are several members who wish to speak.)
- Encourage those who speak infrequently and gently subdue those who tend to dominate.
- Keep a close watch on the course of events.
- Sum up the discussion of agenda items, so that all present understand any decision made.
- Ensure that a clear consensus is reached after discussion of agenda items and that it is recorded accurately in the minutes.

At more formal meetings or where it is necessary to take a vote points below should be noted.

- Ensure that any formal motions are put in the accepted manner with a proposer and seconder.
- Give time for opposers of the motion to speak and make amendments if necessary.
- Before putting the amendment or the motion clarify what is being voted upon.
- Put any amendments to the vote before the motion.
- After voting on the amendment, put the original or new motion to the vote.
- Ensure that counting of votes is done accurately.
- Declare the outcome and ensure that it is recorded in the minutes

4.2 The Duties of the Secretary

The Secretary has all the regular duties of a trustee. The NCVO suggests that the Secretary will also be responsible for:

- preparing agendas in consultation with the Chairperson;
- making arrangements for the meetings e.g. booking the room, arranging equipment, refreshments etc.
- preparing any additional papers needed and circulating them and the agenda to Trustees in advance of their meetings;
- receiving agenda items from other Trustees;
- checking that a quorum is present;
- taking minutes at meetings checking their accuracy with the Chairperson and circulating them to all Trustees;
- ensuring that the minutes are signed by the Chairperson when they have been approved;
- checking that the Trustees and staff have carried out action agreed at a previous meeting;
- ensuring that sufficient notice is given prior to an Annual General Meeting or any Special or Extraordinary General Meetings;
- circulating agendas and minutes of the Annual General Meeting and any Special or Extraordinary General Meetings.

These duties are dealt with, in detail, on the following pages.

Meetings of Trustees or Congregation

The document governing the administration of a trust will set out the arrangements for the transaction of its business and the manner in which the decisions of its members or officers are made.

The document normally provides for meetings of the full membership. Under normal circumstances a meeting of members is held once a year (called the Annual General Meeting or AGM). There is usually provision also for Extraordinary General Meetings if there is a need for the members to deal with matters of pressing importance between annual meetings.

The governing body – the council or committee - will normally meet more frequently.

The rules governing the procedures for meetings come within the province of the Chairperson and the Secretary. The duties of the Chairperson are discussed in section 4.1.

Notice of Meetings

In order that the decisions of any meeting of people may be regarded as valid, all persons entitled to attend must be advised, preferably in writing, some time (specified in the constitution) before the meeting is to take place. (Sometimes it is the practice for notice of a congregational AGM to be given verbally, by an announcement in church, for, say, three Sundays before the meeting, sometimes it is given in the calendar or magazine).

The notice must state the place, date and time of the meeting. The constitutional document will also specify the number of people to be present before the meeting can make valid decisions. The minimum number thus attending is known as the Quorum.

It is the duty of the Secretary to send out the notice of the meeting and attach a list of the matters which are to be considered or decided, known as the Agenda. It is helpful to those attending the meeting to receive copies of any reports or discussion papers with the notice and agenda. Much of this work of communication can be conducted by e-mail.

Agendas (a specimen is given on page 4.2.1)

The Secretary is the officer who receives correspondence and other information, and will be aware of the business and previous decisions of the organisation. S/he is in a unique position, together with the Chairperson, with whom s/he should liaise in these matters, to compile the agenda.

A good Agenda makes for a good orderly meeting. Participants know, in advance, what is to be discussed and can make proper preparation. Typically the agenda will cover:

- receiving Apologies from those unable to be present
- agreeing that the official record (the minutes) properly reflects the business of the previous meeting. (Sometimes the previous meeting's minutes are read, sometimes copies are distributed to members in advance, in which case they may be "taken as read").
- further discussion of any matters which might have arisen out of those minutes.
- the several matters of business of this meeting which will be listed and will include receiving a financial report.
- provision for anyone present to raise any appropriate matter not listed on the agenda (known as "any other business").
- agreement of the date, time and place of the next meeting.

The orderly conduct of the meeting is the hands of the Chairperson, but it is often found that the Secretary plays a key part in informing and assisting the meeting. It falls to the Secretary to implement the decisions of the meeting or communicate them to others.

4.2.1 Specimen Agenda

Agenda for the Meeting of the Unitarian Chapel, Anytown Committee To be held on Wednesday, November 28th, 2007

Welcome and Opening Remarks by the Chairperson Opening Devotions

1. Apologies
2. Matters to be raised which are not included on the Agenda
3. Minutes of Meeting held on September 26th, 2007
4. Matters Arising
5. Minister's Report
6. Financial Report
7. Report from the Women's League
8. Applications for grants for new building
9. Arrangements for Christmas Fair
10. Correspondence
11. Any other business
12. Date of next meeting – Wednesday, January 30th, 2008.

4.2.2 Record of Meetings

It is essential that, as the meeting goes on, notes be taken of what has transpired. These notes are the basis for the official record of proceedings – the minutes. This duty can sometimes be delegated to a minutes secretary, leaving the secretary free to concentrate on the business being transacted.

Minutes used to be hand-written in bound books. It is more common for them now to be recorded on a computer; this has the advantage of allowing a copy to be sent to each member before the next meeting. That can be conveniently done when the notice and agenda for the next meeting is sent out. The minutes of each meeting which are not in a bound book should be collated in a hard backed file for permanent record purposes – valuable as a point of reference and archive material for the future.

The practice of secretaries varies as to the amount of detail to be included in minutes. It is customary to record the names of those present before listing those who had sent apologies for absence. Some include some of the discussion leading to the making of decisions, which can be useful to persons who were unable to attend the meeting. At the least, the decisions of the meeting must be recorded. The time honoured formula for recording decisions is to say “It was resolved that...” or “a certain matter was approved”.

4.2.3 Documents and Archives

Many of our chapels have long and interesting histories. Over the years the people responsible for administering the chapel may well have used the facility offered by the County Record Office to catalogue and safeguard items of historical value: the CRO will readily provide a list of the items held. It should not be forgotten that the information which is generated in the normal course of modern chapel life such as minutes of meetings, annual accounts etc. and even cash books may be of use to historians of future generations. Copies should be sent from time to time (say, every five years) to the CRO.

It may be found that the original deed of trust and any supplemental deeds (recording the appointment of new Trustees) will be lodged with the CRO. Alternatively they may be kept at the Trustees' solicitors, as they will need the last such supplement in order to prepare any subsequent supplement. It is likely that papers such as conveyances or leases of other property will be with the chapel's solicitor or banker. Any certificates of Stocks and Shares or Government Bonds, in paper format, in which former Trustees will have invested, may also have been kept at the solicitors' office or the bank.

The Secretary, upon taking on that role, should find out from a predecessor the whereabouts of all such documents and should confirm their existence with the holders. It is not good practice for such items to be held in the homes of individual officers or trustees.

4.2.4 Copyright

The purpose of copyright legislation (The Copyright, Designs and Patent Act 1988 with subsequent amendments) is to ensure that authors, composers, arrangers and designers may profit from their work by sales or charging of fees and to protect the integrity of their work. The subject is complex - the Act runs to 306 sections and 7 schedules. It can be viewed in its entirety on the inter-net, by inserting the name of the Act.

In brief:

All original material, once it is recorded in any form, is covered by copyright law. This applies whether it is music, a text, a work of art, or a photograph.

However:

- For the most common forms of copyright the protection comes to an end (in the European Economic Community and the United States of America) seventy years from the end of the calendar year in which the author dies.
- There is no copyright on ideas or information - the protection is given to the text etc. in which the idea is communicated.
- It is permissible to use short quotations (up to 400 words per quotation and 800 words in total) from an original work for the purpose of criticism or review. The source of the quotation must be made clear.
- Permission is not required to perform copyright musical works in services of religious worship. It is assumed that performance is from books which have been purchased (price includes copyright fee) or from copies made with permission. (This exception does not apply to concerts, organ recitals etc. even when no admission charge is made, or when proceeds are donated to charity, or prayers are said).
- Commercially recorded copyright music may be used in services of religious worship, by concession.
- Unauthorised photocopying is illegal - there are small concessions such as copying one page to avoid a difficult turn.

Recordings of Radio or Television programmes may be made only for the purpose of private viewing at a more convenient time and may not be played publicly.

Recordings (whether sound or video) of religious services (a pertinent example might be of a wedding) which contain copyright words or music infringe copyright.

Normally, copyright material that is published commercially is clearly marked as such and will give the name of the author. Often original work, such as material submitted for publication in a chapel newsletter, will not be marked in the same way, but has the same protection; it should not be used elsewhere without the author's permission, and should always be attributed to the author. It is sometimes the case that newsletter editors publish items which they take from other publications. If these are original works and permission to publish has not been sought, the editor is infringing the owner's copyright.

Whilst there are many copyright licensing authorities, several are covered by an umbrella agency which deals exclusively with churches: Christian Copyright Licensing International, Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF. Telephone 01323 417711. www.ccli.co.uk. That company will provide a booklet dealing with licensing matters of interest to churches.

Charges for licences vary with the number of people attending the main Sunday service and the type of license required. For a congregation of 15 - 49 examples of prices for annual licences (including VAT) are:

Playing music outside worship (up to five times a year)	£28.88.
Photocopying from non-music books only	£28.00
Photocopying from all authorised publications	£112.00

If there is any doubt contact the copyright owner.

4.2.5 Data Protection Legislation

During the 1990s the widespread use of electronic processing of personal information gave rise to disquiet as to its possible misuse. The Data Protection Act 1998 was passed to regulate this field of activity. The Office of the Information Commissioner (ICO) is responsible for its implementation.

The guidelines to which any organisation should adhere when handling or holding personal information about anyone are as follows:

- The person to whom the information relates must have given permission to use it.
- It should be used only for the purpose for which it was intended.
- Only as much information as is required for the purpose should be kept and only for as long as it is necessary to that purpose.
- Use of information for a different purpose from that for which it was provided requires the specific authority of the person concerned.
- Information must be held securely
- Information held about individuals must be shown to them, should they request it.
- Information should not be transferred to other countries without adequate protection.

For practical purposes permission or consent can often be implied. Thus when a membership form is completed with name, address, telephone number and e-mail address, consent is implied to the use of those details for any purpose connected with membership. For example, the data held can be used to send information about future events, to make phone calls to request subscriptions or in order to address a newsletter.

The general requirement to register with the Information Commissioner will not apply to most users of this handbook because they will meet the following criteria:

- It is a non-profit making organisation that keeps the data.
- Data are processed only for the purpose of maintaining membership records.
- Data are not kept for longer than is relevant.
- Data must not be passed to any third party unless relevant to the primary purpose.
- The data is held for purposes connected with staff employment.
- The records are not kept on a computer.

The ICO operates a help-line which is open between the hours of 9.00a.m. and 5.00 p.m., Monday to Friday. Telephone 08456 30 60 60 or 01625 54 57 45.

4.3.1 The Duties of the Treasurer - General Principles

The Treasurer has all the regular duties and responsibility of a trustee. The National Council for Voluntary Organisations (NCVO) suggests that the Treasurer will also be responsible for:

- the preparation and presentation of accounts and financial statements;
- establishing whether financial resources meet present and future needs;
- ensuring there are appropriate reserves;
- preparing and presenting financial reports at committee/council meetings;
- ensuring that appropriate accounting procedures and controls are in place;
- ensuring that the remuneration of minister and that of any staff employed is paid regularly and on time;
- ensuring that there is appropriate investment;
- monitoring investment activity;
- ensuring the accounts are prepared and disclosed in the form required by statutory bodies e.g. in England and Wales the annual return to the Charity Commission;
- when necessary, ensuring that the accounts are scrutinised in the manner required by an independent examiner or auditor, and any recommendations are implemented;
- keeping the committee/council informed about its financial duties and responsibilities;
- making the formal presentation of the accounts at the annual general meeting and drawing attention to important points in a coherent and easily understandable way.

These duties are dealt with, in detail, on the following pages.

The Treasurer is appointed, usually at the AGM of the congregation or board of trustees, to carry out the financial duties of the Trustees:

The safeguard and maintenance of physical assets, such as buildings, is entrusted to other members of the committee; the Treasurer should know the whereabouts of title deeds to property and documents of title to any stocks or shares owned by the trust. These are usually placed for safekeeping at the trustees' bank or held by their solicitor. Often stocks and shares will be held electronically by the investment advisor as nominee for the Trustees. The Treasurer will also hold the registration document of any motor vehicle owned by the Trustees, and should ensure that the licence fee is paid.

The point of contact with the Trustees by stockbrokers or investment managers is usually through the Treasurer. It is one of the duties of the Trustees to see that any excess funds are properly invested (see page 4.3.13) and that investments are regularly reviewed. It is the Trustees' duty to set the policy for investment, and to seek proper professional advice in that sphere.

The Treasurer should see that the property of the trust is adequately insured and that insurance policies are in force for employers' and public liability (see also page 3.6).

It is the Treasurer's responsibility to see that all money due to the trust is received and that its debts are duly paid.

Proper books of account must be kept by the Trustees (through their Treasurer) which will allow for the drawing up of a statement, at any time, of the financial position of the trust. So vital is this requirement that the auditor or independent examiner of the trust must expressly report to the members that in his/her opinion proper books have, indeed, been kept. (Details of how to keep books of account are set out at page 4.3.3 to 4.3.7).

Each year the trustees must publish financial statements. These are presented to the AGM of the trust together with a trustees' report (see page 4.3.10) and an auditor's or Independent examiner's report (see page 4.3.11) on the financial statements. It is the treasurer who undertakes the preparation of these accounts and liaises with the Examiner, but the trustee body, as a whole, takes responsibility for them.

4.3.2 For Treasurers – The Need to be Methodical

The Treasurer should always bear in mind that s/he is handling and accounting for other people's money. What s/he does is later to be examined by an auditor or independent examiner. It is therefore essential to be able to back up the entries in the cashbook (see page 4.3.3) with some evidence and be able to find that evidence easily.

One method which has proved effective is the use of a lever-arch file, which should hold all the papers to be accumulated in respect of the Trust for a year. It should be divided to contain sections for:

- a) agendas and minutes of meetings. These may contain the instruction to the Treasurer to undertake some kind of expenditure and will also give the Examiner a view as to the general running of the trust in the year.
- b) invoices and receipts evidencing payments. The number of the cheque, with which the payment is made, should be written on such documents which should then be filed in cheque number order.
- c) documents supporting receipts – letters, remittance advices, notes from other members of the congregation explaining any money which they may have handed to the Treasurer. Keep any papers, no matter how scruffy.
- d) the forms used for compiling the weekly banking. These should be filed in a section of their own, in date order (an example of this form is given on page 4.3.5).
- e) dividend and interest vouchers.
- f) any general correspondence to or from the Treasurer
- g) copies of any reports the Treasurer may make to the committee.

Bank statements should be filed in numerical order. If there is more than one account divide the two sets of statements.

Any papers requiring action, such as bills for payment, could be put at the front of the lever arch file. (Plastic filing pockets may be useful for this purpose.)

4.3.3 The Work of the Treasurer – Book Keeping

This aspect of the treasurer's work need present no difficulties if it is approached carefully, systematically and with due regard for accuracy. The proper recording of financial transactions "book keeping" has a long history beginning with the Italian merchants of the fifteenth century. Nowadays, most commercial organisations use computers in the accounting process, but the principles are the same whatever the method employed. The key is an orderly, effective system.

For most small trusts and congregations, it will be found that a hand-written columnar cash book will suffice, although some Treasurers might prefer to use a spreadsheet by, say, Microsoft Works, to do the same job in the same way.

Set out below is a detailed account of how to keep a columnar cashbook. Account books such as those in the "Guildhall" series – reference 61/17, can be obtained from any good stationer and will be large enough to last a good sized congregation 8 –10 years.

When open it will be seen that the book's two facing pages are identical. It is usual to record receipts of money on the lefthand page - "the Debit side" (an example is given on page 4.3.6) and the payment of money on the righthand side - "the Credit side". (an example is given on page 4.3.7) If using spreadsheets, one sheet would represent the debit side, and another the credit side.

There are numerous ruled columns and lines. At the head of each column is space to write a description of what that column is to contain.

On both sides the first column is for the date; As the book may last many years, it is sensible to put the year at the head of that column on each page. On each line below is put the month and day of the transaction to be recorded.

The next column, rather wider than the others, is to record a description of the transaction. Lines may contain such descriptions as "weekly banking", "Dividend on 4% Treasury Stock", "Revd. A. B. for December stipend"

The next column, on both the debit and the credit side, will be headed "Cash-in-hand," the next "bank current account". If there is another bank account, on both sides again will be another column heading, such as "bank deposit account". Further columns of a similar kind may be necessary for other similar accounts such as a for a building society account.

The column headed "cash" on the receipts side will record receipts of cash which it is not intended should be banked. On the payments side, payments in cash (not cheques, standing orders, etc.)

The column headed "bank current account" on the receipts side will record the total amount paid into the bank on each occasion – made up of cash and cheques. Each figure in this column will agree with one figure on the bank statement. On the payments page the amount paid by each cheque will be recorded. Every month, when a bank statement is received, any items on the statement not already recorded in the book, such as bank interest received, subscriptions received, direct debit or standing order payments, will be entered in these columns.

All transactions should be entered in ink or ballpoint pen. The additions of the columns should be in pencil, inked in at the bottom of each page after agreement, and those figures “carried forward” to the top of the next page, with the description “brought forward”.

These columns are all that are needed to record simple transactions. When, after several entries are made and the columns added up, by subtracting the total of transactions in a column on the credit side from its counterpart on the debit side, the amount of cash in hand, or the balances at the bank may be obtained.

So far, columns are used to record receipts and payments of cash, cheques etc. The purpose of the remaining columns is to accumulate the total of receipts or payments of a like kind. Each time an entry is made in one of the bank or cash columns, the same figure is entered in one of the other columns on the same line. It may be that one receipt or payment covers more than one type of receipt or payment to be analysed. e. g. the weekly banking may contain open collection, gift aid offerings, a christening or wedding fee, etc., so that more than one analysis column will be used, but the sum of the entries in the analysis columns will always equal the amount in the bank or cash column. That being the case, the totals of the analysis columns, when added together will always equal the totals of the bank and cash columns added together. Always record the totals in pencil until agreed, and ink them in only at the foot of the pages (any such pencil totals are not part of the record, though useful in obtaining the balances on bank accounts etc. or obtaining interim values of similar transactions).

Suggestions for the analysis column headings are as follows:

Receipts:

- a) Offertories or collections at services. If there is more than one regular service on Sunday one might wish to have two columns so as to have totals for each type of service.
- b) Envelope Schemes
- c) Subscriptions – Subscriptions received otherwise than through the envelope scheme
- d) Donations (by outside persons) these may arise from a donations box or plate put out at weddings, funerals, etc.
- e) Fees for christenings, weddings and funerals
- f) Investment Income
- h) Sales of books – “The Inquirer”, “The Unitarian”
- i) Income from Lettings
- j) Income from social events
- k) Miscellaneous Receipts
- l) Opening Balances. This column will be used at the beginning of each year only.

Where transfers are made between say a current and a deposit account it can be recorded on the debit side of the cash book by means of putting the transfers side by side one of the entries being in brackets which indicates minus. See page 4.3.6 for an example of the transfer of £5,000.

Payments:

- a) Minister's stipend - All the payments connected with the stipend and any manse allowance will appear in this column, that is, net payments to the minister, payments of PAYE and NI to Revenue and Customs, direct debit payments to Ministers' Pension Fund. The total of this column will represent the total gross salary, employer's NI and pension contribution by the congregation for its minister.
- b) Minister's travel - could be for a car allowance, a mileage allowance or the cost of running a car for the minister
- c) Minister's other expenses – stationery, postage, telephone etc.
- d) Pulpit supplies, Organist's stipend, Caretaker's wages
- e) General Chapel Outgoings – electricity, gas, water, insurance
- f) Repairs and Maintenance of buildings and equipment
- g) Purchase of books and periodicals
- h) Donations given
- i) Hall Costs
- j) Miscellaneous Payments

The first line on the debit side will contain, in the column headed "cash-in-hand" the amount of cash held, in "bank current account" column the amount of money in the current account at the start of the accounting period. In the next column will be entered the amount in the deposit account etc. (The amounts entered in this way in the bank columns will not necessarily be the amounts shown on the bank statement – this will be explained when the "Bank Reconciliation Statement" is considered (see page 4.3.4)).

Thereafter transactions will be recorded as they occur, whether payments or receipts. On the pages 4.3.6 and 4.3.7 are examples of cashbook pages showing how the Payment and Receipts sides respectively should look.

4.3.4 The Bank Reconciliation Statement

Of major importance in ensuring that the cashbook provides a correct record, properly reflecting the balances on the various accounts at the bank, is the Bank Reconciliation Statement. Quite often, the balance shown on the bank statement is not the same as that shown by the cashbook. The procedure to agree them is as follows:

a) Tick in pencil (in both the cashbook and the statement) all the receipts shown on the bank statement (work from the statement to the cashbook). Any figures on the statement but not in the cashbook should be entered into the cashbook (and ticked). Examples are, interest received, and subscriptions paid to the bank, by bank standing order. The items which remain unticked in the cashbook have not yet been accounted for by the bank, and are known as "outstanding lodgements".

b) Similarly, tick all payments on the statement and in the cash book. Enter in the cashbook those items, such as standing orders and direct debits which are left unticked on the statement, and tick them. Any items left unmatched in the cashbook are cheques issued which have not reached the bank for payment from the account. These are known as "outstanding cheques"

Proceed then as follows:

Bank Reconciliation Statement as at 31st January 2007

Balance on current account with CafBank per statement				866
Add outstanding Lodgement (30.01.07 banking)				452
				<u>1,318</u>
Less outstanding cheques	Cheque 331	250		
	333	100		
	334	55	405	
				<u>£913</u>
Total in current account column of debit page				4,329
Less total in current account column of credit page				3,416
				<u>£913</u>

Should the bank statement show an overdraft, outstanding lodgements will be deducted and outstanding cheques added.

Having proved the correctness of the cash book by reconciling all the bank accounts and counting any cash, and by ensuring the totals of the analysis columns, when added together, give the same amount as the totals of all the bank and cash columns added together, a summary can be prepared of what has been received and paid by the trust and how the cash and bank balances have changed over a given period of time.

It is not good practice to write up the cashbook from the bank statement. This has the effect of not taking account of those items which should have been accounted for in the period under review. Furthermore, cheques are not entered in order, as they should be, from the cheque counterfoils, making it more difficult for the auditor to ensure all cheques are entered. Cheques can be banked up to six months after issue.

4.3.5 Banking Procedure

It is good practice to bank all cash and cheques which have been received, as soon as possible, probably once a week. To pay money into a bank the bank's paying-in slip has to be completed, in advance. The slip records each denomination of cash and makes provision (usually on the back) for a list of the cheques that are to be paid in. The bank will supply small plastic bags to contain coins.

To facilitate (a) ascertaining the amounts of money from each source to be entered in the cashbook and (b) making up the paying-in slip, a form ruled somewhat as follows will be found useful. Information will be transferred directly from this form to the cashbook and will be particularly useful should the person counting the money not be the Treasurer. These forms should be filed in date order.

The Unitarian Chapel, Anytown

Banking 16.01.07

		<u>Open</u>	<u>Envelope</u>	<u>Christening</u>	<u>Social</u>	<u>Donations</u>	<u>Teas</u>	<u>Lettings</u>	<u>Totals</u>	<u>Remarks</u>
		<u>Collection</u>	<u>Collection</u>	<u>Weddings</u>	<u>Events</u>		<u>Coffees</u>	<u>Income</u>		
Cheques								500.00	500.00	Ballet school quarter to 31 03 07
£50 notes										
£20 notes			100.00						100.00	
£10 notes			30.00						30.00	
£5 notes		5.00	30.00						35.00	
£2 coins		10.00	10.00						20.00	
£1 coins		20.00	5.00						25.00	
50p. coins		2.00					8.00		10.00	
20p. coins		2.00					3.00		5.00	
10p. coins		0.80					1.00		1.80	
05p. coins		0.20							0.20	
02p. coins										
01p. coins										
	Bank	40.00	175.00				12.00	500.00	727.00	
<u>Totals</u>	Cash	10.00							10.00	
For entry in cash book		50.00	175.00				12.00	500.00	737.00	

Here note the names of the payers of any cheques.

4.3.6 The Receipts Side of the Cashbook

2007	Cash	Current Account	Deposit Account	Open Collections	Envelope Scheme	Investment Income	Wedding etc. fees	Sales tea, coffee	Lettings Income	Other	Joint Ministry	Opening Balance	
1 Jan	Opening Balances	22	800	2,000								2,822	
8 Jan	Weekly Banking		315	45	160		100	10					
10 Jan	Treasury Stk. Int.		50			50							
16 Jan	Weekly Banking	*10	727	50	175			12	500				
16 Jan	Dep. Account Int.			20		20							
16 Jan	From Joint Ministry		500								500		
21 Jan	Charifund Int.		750			750							
23 Jan	Weekly Banking		535	47	165		160	13	150				
24 Jan	Sub. J.A.Jones		100		100								
25 Jan	Sub. A.N.Other		100		100								
26 Jan	Legacy H.E. Died		5,000							5,000			
26 Jan	Transfer		-5,000	5,000									
30 Jan	Weekly Banking		452	60	180			12	200				
	Carried Forward	32	4,329	7,020	202	880	820	260	47	850	5,000	500	2,822

First three columns total £11,381

The rest of the columns total £11,381

This proves that the additions of all the lines and columns are correct. However, the page can not be treated as totally correct until the figures have been agreed with the bank statement.(see page 4.3.4)

** In this case £10 was needed to augment the £22 cash to pay for some paint. It was taken out of the open collection. However, the full amount of the collection is recorded, and on the Payments side the payment for the paint is shown.*

4.3.7 The Payments Side of the Cashbook

<u>2007</u>	<u>Chq.</u>	<u>Cash</u>	<u>Current Account</u>	<u>Deposit Account</u>	<u>Minister's Stipend</u>	<u>Expenses</u>	<u>Other Wages etc</u>	<u>General Outgoings</u>	<u>Repairs</u>	<u>Misc.</u>
16 Jan	Csh.	Paint	32						32	
16 Jan	325	Organist Jan.		40			40			
16 Jan	326	Cleaner Jan.		85			85			
17 Jan	327	Revenue & Customs		770	770					
25 Jan	328	Rev A.B.C. Jan. Salary		1,258	1,258					
25 Jan	D/D	Ministers' Pension Fund		339	339					
25 Jan	329	Rev A.B.C.Dec. Expenses		250		250				
25 Jan	330	Partners Stationery		20		20				
25 Jan	S.O.	Electricity Dec.		58				58		
25 Jan	S.O.	Gas Dec.		105				105		
25 Jan	330	Water Hf. Yr. to Dec.		51				51		
25 Jan	331	XYZ Ltd relagging pipes		250					250	
25 Jan	332	The Inquirer Publishing Co.		35						35
25 Jan	333	Disaster appeal		100						100
25 Jan	334	Service lawn mower		55					55	
Carried forward			32	3,416	2,367	270	125	214	337	135

The first three columns total £3,448, as do the remaining columns. This proves the accuracy of the arithmetic on the page. It cannot be regarded as totally correct until the figures have been agreed with the bank statement (see page 4.3.4).

4.3.8 The Receipts and Payments Account (continued)

Notes continued:

It is essential that the name of the trust be stated at the top of the sheet together with the period covered. The period should be stated in full e.g. 31st January 2007, not 31.01.07.

It is a legal requirement to show comparative figures for the previous period.

It is useful to be able to distinguish a normal excess of receipts over payments from one containing windfalls or unusual expenditure. Thus in the example, the legacy is shown after striking the balance of normal receipts and payments.

It will be seen that this account can be made up from the totals of the several columns of the cashbook. Sometimes because there are insufficient columns the columns themselves are further analysed to give the requisite amount of detail with regard, for example, to the utility payments.

4.3.9 The Statement of Assets and Liabilities

will look like this:

The Unitarian Chapel, Anytown

Charity Commission Registered Number:

Statement of Assets and Liabilities at 31st January 2007

Assets

Cash Balances per Receipts and Payments Account

Bank Current Account	913	
Bank Deposit Account	7,020	7,993

Other Monetary Assets

Amount due on Income Tax repayment claim	740	
Amount due for rents receivable	425	1,165

Non-monetary Assets

Held for investment purposes

Government stocks at market value	2,500	
Other securities at market value	61,520	64,020

Held for the chapel's own use

Chapel Building (insured value)	1,250,000	
Hall Building (insured value)	500,000	
Furniture, fixtures and fittings	50,000	
Motor vehicle	5,500	1,805,500

Total Assets

1,878,678

Liabilities

Supplier accounts not yet paid

Supplier accounts not yet paid	1,325	
Loan from District Society (repayable over six years)	5,400	6,725

£1,871,953

4.3.10 Trustees' Reports and Accounts

One of the duties of trustees is to produce each year a report and accounts for their charity. The Trustees' Report has to contain the following information:

1. The full name of the charity, as in the governing document, and the working name, if different (this will generally be achieved by stating it as a heading to the document).
2. A brief description of the origin and organisation of the charity and a statement of the charity's objectives as set out in the governing document, in full or in adequate summary.
3. The charity's registration number, unless it is excepted from registration, in which case the reason for exception must be given. (This number may simply follow the name of the charity at the head of the report – "Charity Registration Number ---").
4. A registered or other address to which correspondence concerning the charity should be sent (usually the secretary's address).
5. A list of the names of the trustees who served during the year, identifying those holding office or appointed to represent specific interests or organisations, along with the dates of appointments or terminations in the case of trustees who served for part of the year.
6. The name and address of the trustees' bank, of any professional advisers (such as surveyor, solicitor, investment manager or stockbroker) and whoever scrutinised the accounts – the auditor or independent examiner.
7. A brief description of the work of the charity during the year under review, relating the year's activities to the charity objectives and noting and explaining any significant changes in the charity's organisation. The financial position of the charity might also be commented upon.
8. A note that the trustees had identified and considered any risks that might affect their charity and that appropriate action has or will be taken to mitigate those risks.

The Charity's accounts must be approved by the trustees at a properly constituted meeting. A draft of the report and accounts should be given to the trustees a reasonable time before the meeting so that they may be studied before discussion and approval. A copy of the report and accounts must be signed by a trustee authorised by the other trustees to do so.

Any charity with annual receipts or payments of more than £10,000 must send a copy of its report and accounts to the Charity Commission within ten months of the end of its financial year. This is usually sent off with an annual return provided by the Charity Commission for completion each year.

A charity must, within two months of the request, supply a copy of its latest accounts and report to any member of the public who might ask for it. A reasonable charge (say £10 - £15) may be made for providing this information.

4.3.11 Audit or Independent Examination of Accounts

Until the passing of the Charities Act 1993, an audit of the accounts of a charity was required only if provided for in the constitution of the charity. No regulation governed the professional qualification of the auditor.

With the advent of the 1993 Act it became necessary for the auditor to a charity to be registered, which means that the auditor should be a professional accountant or firm of accountants in public practice, whose audit work was supervised by the practitioners' regulatory professional body.

More wide-reaching was the requirement that every significant charity should have its accounts independently assessed before publication and that any member of the public was entitled to a copy of the accounts upon the payment of a reasonable fee.

It was recognised that audits by registered auditors would be costly and unnecessary for smaller charities and the concept of the Independent Examiner was introduced. The Examiner was to be a person of sufficient standing to undertake the work in accordance with Directions by the Charity Commission. It was suggested that the kind of person suitable might be a retired bank manager or accountant or someone in a managerial post of some kind, making them conversant with accounts. To be independent, the examiner can not be a trustee or committee member of the trust to be examined nor the husband, wife or partner of such a person. It is in order for the examiner to be an ordinary member of the chapel.

Very small charities – with receipts or payments of less than £10,000 a year – do not require an examination. Larger charities – those with income or expenditure of more than £500,000 require an audit. If income and expenditure lies between £250,000 and £500,000 the examiner must have an appropriate accountancy qualification.

The Examiner must work in a manner laid down by the Charity Commission and must issue a report in a specified form of words, to be attached to the accounts. A guidance booklet – The carrying out of an independent examination – directions and guidance notes – is obtainable from the Commission.

If the governing document of the charity requires an audit the trustees must arrange for one to take place. Every Independent Examiner's report makes it clear that it is the trustees' opinion that an audit of the accounts is not required.

4.3.12 Gift Aid

Since 6th April 2000 it has been possible for charities to claim from the department of Customs and Revenue 28% of the value of any monetary donations made to the Charity. (In the 2008 budget the Chancellor left the amount which can be reclaimed through gift-aid at 28% until 2011 despite the fact that the basic rate of income tax has been reduced.) Gift-aid is a refinement and extension of a previous system under which a donor agreed in a formal document to make a gift for each of at least six years (a Covenant). The donor's income for income tax purposes was reduced by the amount of the annual gift. In paying the gift to the charity income tax at the standard rate was deducted from the gross amount of the gift. Since a charity was exempt from income tax it could reclaim the amount deducted, so receiving the gross amount it was intended should be given.

Under the new arrangements the system is less formal though linked to the tax liability of the donor. Thus the first condition for a tax repayment is that the donor shall have paid Income Tax or Capital Gains Tax of at least the total amount to be claimed by charities. Churches will issue forms for signature by donors in a form somewhat as follows:

Name and Address of the Charity

I, *Full name of donor*, of *Full address, including postcode*, declare that all donations I have made to *name of charity* since 6th April 2000 and all donations I make hereafter are to be treated as Gift Aid.

I confirm that I pay Income Tax and/or Capital Gains Tax equal to the amount of tax to be reclaimed by the charity.

I wish this arrangement to remain in force until such time as I cancel it in writing.

Date: Signed by:

Payments by donors may be made by cheque, standing order on a bank or by cash – often weekly, in an envelope scheme, with which most donors will now be familiar.

Claims will be made on forms obtainable from:

Inland Revenue, Financial Intermediaries and Claims Office, Repayments (Code361A), St John's House, Merton Road, Bootle, Merseyside, L69 9BB

Or, in Scotland: Inland Revenue, Financial Intermediaries and Claims Office (Scotland), Trinity Park House, South Trinity Road, Edinburgh, EH5 3SD.

The forms required are R68 (Gift Aid) and R68. For completion follow the instructions on the forms.

R 68 (Gift Aid) is essentially a list giving the names of donors, the date of the last payment in a series and the amount received. The amounts received are totalled and the tax to be reclaimed is calculated as 22 divided by 78 of the total of the amounts received.

R 68 is a summary form for the repayment of gift aid and tax deducted at source on investment income. It gives the address to which payment is to be made etc.

For many churches the tax will be claimed once a year to coincide with the financial year of the church, though if the amount is large enough it may be reclaimed as often as quarterly.

In practice it will be found that the main difficulty which arises is in providing the total amount given by each donor. There are two suggested approaches:

1. Keep a loose-leaf book or lever arch file with one page for each donor. The pages are kept in alphabetical order of donors. As each payment is received by cheque or appears on the bank statement it is entered on the page appropriate to the donor, showing date and amount received and totalled for the period of claim to give the amount required for the form R 68 (Gift Aid).

2. For weekly cash receipts through an envelope scheme a matrix is required which could be achieved with a computer spread sheet or a large sheet of paper ruled with lines and columns. Each line will take the name of a donor (or a number in order to secure anonymity). Each column (there will be 52 of them to cover a year) will be headed with the date of the Sundays of each week. As envelopes are opened the amount in each is entered in the place on the sheet or spreadsheet where date and donor's name or number coincide. Columns added downwards will give the total amount to be banked for that week as gift-aid or envelope scheme receipts. Lines added across will provide the annual amount contributed by any one donor.

Where approaches 1. and 2. above are used, the total contributed by each donor from the spreadsheet is entered on the alphabetical page appropriate to the donor.

4.3.13 The Investment of Money

One of the duties of trustees is to obtain the best return on charity funds they can, consistent with the safety of the money invested.

Most organisations need a bank current account. High Street banks offer little or no interest on current accounts. To assist trustees in gaining significant interest on current accounts, the General Assembly drew attention to a service run by Charities Aid Foundation (CAF) through its wholly owned banking subsidiary, CafCash Ltd which was launched in 1986 and is an authorised institution under the Banking Act 1987.

Any charity can open a CafCash high interest cheque account. There is no upper limit on deposits; an account can be opened with £1,000, after that, sums of any size can be added or withdrawn provided that the account remains in credit. Payments from the account can be made by cheque or by standing order. High interest rates are available of a size normally reserved only for large depositors. A yet higher rate can be obtained by using a CAF Gold Account which is a deposit account. Transfers can be readily made between cheque account and deposit account and vice versa. The High Street bank used for paying in cash and cheques is HSBC.

For more information contact CafCash by telephone: 01732 520 165; or by e-mail charityservices@caf.charitynet.org

Current depositors' interest rates for both CafCash and CAF Gold can be found on: www.CAFonline.org/ccs

Longer Term Investment of Funds

It is unlawful to give specific investment advice in a publication such as this; however, some principles associated with investment can be mentioned.

If trustees have cash surplus to their medium or long-term requirements they have a duty to seek professional advice on how it might best be invested. The large denominational bodies such as the GA, B&FUA, The Ministers' Pension Fund, and some districts and churches use the services of Newton Investment Managers Ltd. Any trustee body with funds for investment of more than £100,000 may consider using this Manager. There is the distinct advantage of a very low management charge resulting from the large scale of the combined funds. The constituent investments are all common investment funds with a very wide spread of risk.

The funds of many smaller charities have been ably managed for many years by The Charities' Official Investment Fund (COIF). It provides a Deposit Fund with easy access and a good rate of interest; a market-based Fixed Interest Fund and an Income Fund. These Funds are approved by the Charity Commission for investment by Trustees.

Another such "Common Investment Fund" is the well-known Charifund run by M&G Investments Ltd, which has performed well for its investors over many years.

Investments of this kind (apart from COIF Deposit Fund) are suitable only for the investment of money on a long or medium term basis. This is because the value of the funds changes from day to day (so that a loss of capital might be sustained) and in the short run do not, in general, provide as good a rate of income return as, for example, the COIF Deposit Fund.

In the long run, however, funds such as Charifund and COIF Income Fund produce growth in the value of the amount invested, and, crucially, provide an increase in the income from the investment from year to year. This has the effect of shielding the money from loss of real value due to inflation, which is still running at over 3% a year (late 2006).

Some useful addresses are:

COIF Charity Funds, 80 Cheapside, London EC2V 6DZ, Tel. 020 7489 6000

M&G Securities Ltd. PO Box 9039, Chelmsford, CM99 2XG. Tel.0800 328 3196

For the Unitarian Investment panel contact the General Assembly.

4.3.14 Grants

The General Assembly produces a Handbook which, at section 5, lists Trust Funds which make grants to churches, ministers and individuals. Many of these are small and devoted to purposes mainly for the benefit of individuals, rather than churches.

Some of the largest Unitarian sources of grants and of potentially greatest interest to users of this book are:

The John Gregson Trust.

Trust income is applied for charitable and religious purposes only, but with special regard to the maintenance of the fabric of places of worship which are of historical or of architectural importance. The Secretary is Mrs Kay Millard 1 The Maltings, 63 Westbury Leigh, Westbury, Wilts BA13 3SF.

The Sustentation Fund.

This Fund assists churches in the provision of ministerial leadership by giving grants in aid of stipends. Churches should apply through their District Associations which have to support the applications. Districts should obtain the necessary forms on behalf of interested congregations from the Secretary, Mrs Eileen Wield, 66 Thelton Avenue, Broadbridge Heath, Horsham, West Sussex, RH12 3LT

English Heritage and the Heritage Lottery Fund provide grants for grade I and grade II* listed places of worship. They dispense many millions of pounds of grant aid. However, they receive many calls for assistance such that applications constantly outstrip resources. Nevertheless, it is very worth while making an approach to them. Their web site address is www.english-heritage.org.uk

The best source of Welsh funding is the Pantyfedwen Trust. It awards grants for church repairs. Revd. Eric Jones is a trustee. The fund is not administered by the Unitarian movement.

A useful website for those wishing to “turn their building crisis into an opportunity” is www.lpwscheme.org.uk Amongst the useful advice given are addresses and details of National and Public Bodies, National Trusts and trusts local to Yorkshire that make grants for building repairs.

Many churches are insured by the Congregational and General Insurance Company. It runs a Charitable Trust. The Trust does not, normally make grants of more than £7,500 and many are for amounts considerably less than that. For more information on the Trust, including application criteria and how to apply, visit www.congregational.co.uk/trust.

The General Assembly Millennium Fund provides grants towards sound amplification equipment and loop systems. It will also consider assisting with the provision of Church or Chapel notice boards. Please apply to the General Assembly at Essex Hall.

4.3.15 Property Transactions and Value Added Tax (VAT)

Sale of Trust Property

Some years ago, the Charities Commission had to be consulted when trust land or buildings were sold. Such transactions are now left entirely in the hands of trustees and their advisors. Trustees must obtain the best possible price and be able to show that they have done so. Typically, getting the best price is demonstrated by selling the property at public auction or by requesting an appropriate certificate from a second valuer. The solicitor dealing with the sale should provide the trustees with the necessary detailed advice.

VAT recoverable on repairs to listed places of worship under the Listed Places of Worship Scheme (LPWS)

The scheme applies to repairs and maintenance carried out to listed buildings that are used principally as places of worship. It applies to work carried out on and after 1st April 2001. It only accepts applications made after the work is completed. For eligible works carried out between 1st April 2001 and 31st March 2004 the VAT refunded is at the rate of 12.5% - the difference between the standard rate and the reduced rate of 5%. For eligible works carried out on and after 1st April 2004, the Scheme returns the full amount of VAT paid. The Scheme is currently due to continue until the end of March 2011. It covers the cost of the repair itself and any associated architects' and quantity surveyors' fees. . Fuller details of the scheme and a form on which to apply for the grant may be obtained from www.lpwscheme.org.uk

VAT on the purchase of church organs

Church Officers should be aware that under certain circumstances the installation of an organ might be zero-rated so that no VAT would be payable on its purchase.

To qualify for this treatment the church must be a listed building, used for a current religious purpose. It must not be used for a business activity of any kind.

There must be some alteration to the fabric of the building. That might be as insignificant as fixing an electronic organ into the electrical system of the building (instead of merely plugging it in) or, perhaps, cementing in the large base loudspeaker. The scale of alteration to the fabric might be crucial and the provider of the organ should be consulted. H. M. Revenue and Customs has provided a pamphlet "Guidelines for VAT on Church Organs" which are designed to be read in conjunction with VAT notice 708 "Buildings and Construction".

5. Unitarian Organisation in Great Britain

5. Unitarian Organisation in Great Britain

There were, in 2006, some 180 Unitarian congregations and fellowships; 151 in England, 22 in Wales, 5 in Scotland and 1 each in the Isle of Man and the Isle of Wight. They range from fairly strong communities of as many as 100 worshippers occupying large Gothic Churches, to small fellowships meeting in secular premises and in peoples' homes. Many congregations would have had their beginnings about the time of the English Civil Wars (1639 – 60) when the Established Church was split between High Church and Puritan factions. These groups held, essentially, similar theological views but varied in their attitude to the question of government of the Church by bishops and the simplicity or otherwise of formal worship. Upon the return of the monarchy after the Commonwealth Period, an attempt was made to seek uniformity by imposing upon all ministers of the Established Church a new prayer book and articles of belief. These being unacceptable to many of the Puritan persuasion, they gave up their livings and moved, with their congregations, outside the National Church. These dissenting congregations became self-governing as Presbyterians, General Baptists and the like. They became pariahs until their lot was somewhat ameliorated by the passing of a Toleration Act in 1689. Roman Catholics, Unitarians and Jews were, even then, still not "tolerated". The first building of chapels and meetinghouses by these dissenting congregations began around the early 18th Century. During the period of the Enlightenment, the critical study of the Christian Scriptures, and later the influence of Darwin's work on the origin of species, resulted in many, led by their ministers, becoming Unitarian in their outlook. Their views were unofficially tolerated until 1814 when the last legal disabilities to the full citizenship of Unitarians, and others, was removed, though for some years before then an annual Act of Indemnity was passed.

From an early stage, ministers of Dissenting Congregations would meet locally for mutual encouragement and support. With the advent of better communications, these groups would naturally grow and change and as time went on gave rise to the present District Associations. There are 13 such Associations in England, 2 in Wales and 1 in Scotland. They still meet for mutual support, spiritual and financial. Some have become incorporated as Companies Limited by Guarantee, and may be Trust Corporations. Until recent changes took place in its constitution, the District Associations appointed a majority of council members to the national body of Unitarians, "The General Assembly of Unitarian and Free Christian Churches Incorporated" - the "GA". Following the changes to the constitution of the GA under which the Council was abolished, there were many who felt that the Districts might have lost status and power. There are moves being made to draw the District Associations together for mutual support and to enable some informal contact to take place with the new governing body of the GA. – the Executive Committee. Each District Association has a link-member of the Executive Committee to provide a direct line of communication between the District and the Executive.

A national body, the British and Foreign Unitarian Association – the B&FUA, was formed in 1825, and a National Conference of Unitarian and broadly similar congregations in 1881. These two bodies were amalgamated in 1928 to form the GA. Its constituent members are the Congregations referred to above. The B&FUA is still active in the capacity of a Custodian Trustee. Representatives of each congregation meet annually, for a period of several days, to discuss and enact policy, receive reports, renew acquaintance, join in worship and much else. The GA is managed by a salaried Chief Executive and an unpaid Executive Committee. The Executive Committee is elected for three year terms by an electorate comprising those attending the constituent congregations and those who are "associate members" in recognition of having made a specified donation to the GA. Each individual has only one vote,

whether or not they qualify in both categories. A small secretariat is based at Unitarian Headquarters, Essex Hall, Essex Street, in Central London.

The major concerns of the GA are the provision of Ministers who may be called by the congregations, general publicity for the denomination, the exercise of "Social Responsibility", support for Congregations and Districts, and Religious Education for adults and young people.

There are colleges for the training of ministers and other worship leaders at Oxford and Manchester and training is arranged in Wales by the Welsh Department. Those in training have been approved by the GA and, when qualified, are entered on the Roll of Ministers.

Detailed information about the Denomination is set out in a Handbook published from time to time and a Directory published annually by the GA. The latter gives details of all Congregations; of Ministers, Lay Leaders, Lay Preachers; of those working in commissions, panels, committees; members of the secretarial staff, etc. These publications are sent to ministers and congregational secretaries. Copies may be purchased from the GA at Essex Hall, 1-6 Essex Street, Strand, London, WC2R 3HY.

6. Guidelines for Partnership between Congregations and Ministers

6. Guidelines for Partnership Between Congregations and Ministers

One of the major purposes of the General Assembly is to oversee the provision, training and regulation of suitable professional ministry to its constituent churches.

Over many years, a vast amount of good practice has developed from the practical working of ministry. Guidelines have been evolved which assist both ministers and their congregations to co-operate to the benefit of the whole Denomination. The guidelines are reviewed from time to time and the latest version was issued in January 2008 in loose-leaf format.

The published guidelines are so detailed and all embracing that there can be scarcely any case of difficulty which could arise between minister and congregation that a recourse to these guidelines would not set right. Each congregation should have a copy. It is suggested that the officers of congregations with a minister should have studied the guidelines and that they should be available for reference from the time a congregation contemplates engaging a minister until the time the minister leaves them.

Copies can be obtained from the General Assembly at Essex Hall.

7. The Payment of Ministers

7. The Payment of Unitarian Ministers, Lay Pastors and Lay Leaders.

There are currently (2006) 53 Ministers, 3 Lay Pastors and 2 Lay Leaders serving congregations in England, Scotland and Wales. In addition there are 8 lay people in charge of congregations who are appointed by their respective congregations but are not officially recognised by the GA.

A Stipend Review Committee of the GA makes annual recommendations to congregations employing Ministers and Lay Pastors, as to pay and certain other conditions of service.

Minimum recommendations are as follows:

Stipends:	Year to 30.09.08	Year to 30.09.09
For Ministers		
1 to 5 years in post	£17,472 pa	£18,084 pa
6 to 10 years in post	£17,472 pa	£18,852 pa
11 and over years in post	£18,972 pa	£19,644 pa
For Lay Pastors/Lay Leaders	£15,480 pa	£16,048 pa

Where a manse is not provided, a payment in lieu will be:

In the London Area	£8,556 pa	£ 9,000 pa
Elsewhere in the country	£5,964 pa	£ 6,264 pa

The taking of a service: £40 plus expenses

Travel Allowances:

By car up to 10,000 miles pa	40 pence per mile
Over 10,000 miles pa	30 pence per mile
By Motorcycle	24 pence per mile
By Pedalcycle	12 pence per mile
By Public Transport	Actual Cost

Holidays to be taken are six weeks including Sundays.

Resettlement Grants are recommended to be £3,500 plus removal contractors' charges.

Calculating Ministers' pay and the regulations concerning Income Tax, and National Insurance, including the year-end returns, can present difficulties. This work can be done, for a small fee, by the GA, leaving the congregation only to pay the net amount to the minister and the Revenue & Customs, when due.

Most ministers will be members of the Ministers' Pension Fund. The current rate of contribution is 8.5% of total remuneration payable by both the Minister and the Congregation. Where a minister occupies a Manse, a contribution is payable as if s/he were paid an allowance in lieu, as set out above. The Ministers' Pension Fund takes the contribution by direct debit from the congregation's bank account, monthly.

Please file GA Stipend Review Reports in lieu of this page, in future.

8. Useful Unitarian Sources of Information

8.1 Protection of Children and Vulnerable Adults

A congregational committee has a special duty of care for children and vulnerable adults in its congregation. It is a legal requirement that adults with regular unsupervised access (once a month or more) to children (persons under the age of 18) should have a check by the Criminal Records Bureau (CRB). It is our recommendation that all persons volunteering to work with children for a congregation should be so checked. The General Assembly requires a Minister or Lay Pastor to have a CRB check and congregational committees should request to see the CRB as part of the appointment process. The GA also strongly recommends a CRB check for Lay Persons in Charge

The CRB maintains records of persons with criminal convictions.

An application form and instruction sheet for a CRB check must be obtained from Peter Teets at Essex Hall, e-mail pteets@unitarian.org.uk telephone 020 7240 2384. (Application documents are not available online). Following completion of the application a CRB disclosure form will be mailed directly by the CRB to the employee or volunteer who should pass it to the congregational committee. The process takes about six weeks. The cost is currently £40 plus an administration fee for an employee and the administration fee only for a volunteer. The administration fee covers the cost of a specialist organisation that assists the GA in the process.

If the CRB discloses any adverse information, the law requires a process of review that must involve the GA and the specialist. (Criminal records can include such matters as motoring offences, which may not be relevant).

Disclosure forms in the hands of the GA are kept in a locked, secure area and are available only to staff who have a need to access them. After six months the forms are shredded and the information retained at Essex Hall is then restricted to a list of the persons checked, the CRB disclosure number and the date of issue.

As from 12th October 2009 an additional agency, the Independent Safeguarding Authority (ISA) will begin to operate. There will be a requirement to register with the ISA all employees and volunteers working with children and vulnerable adults. The process will take place over a period of years. There will be continual monitoring of the status of persons on the register with the aim of preventing the employment of those whom the scheme decides are unsuitable for this kind of activity. When the new authority commences operations those who have already been CRB checked will have to undergo another such check. The cost of registration with ISA is currently listed as £64 plus administration fees for an employee and the cost of administration only for a volunteer. The ISA will take over responsibility for determining those who can work with children and will take the issue out of the hands of the GA and its adviser.

Further information on the manner in which the ISA will operate is to be announced towards the end of 2008.

8.2 The Partnership Support Panel

The prime function of the General Assembly Partnership Support Panel is to provide proactive assistance in the disturbing situation that will arise should the relationship between a congregation and its spiritual leader break down.

Further, the Panel is developing a preventative process that will seek to identify and respond to any signs of disharmony long before a crisis can erupt.

It is also exploring ways and means of making support available to congregations and their leaders throughout the whole of the relationship, from before appointment to after separation.

The Members of the Panel are:

Rev Michael Dadson – Convenor
Rev Steve Dick – Consultant
Dot Hewerdine
Rev Eric Jones
Jane Williams
Joy Winder – Referrals Secretary

For General Information About The Panel The Contact Is:

Rev Michael Dadson
Telephone 01625-669233 (Office),
e-mail: michael.dadson@maccunuitarians.co.uk

In Order To Obtain Immediate, Active Support Please Contact:

Joy Winder
Telephone 0161-226-6948
e-mail at: joy@joywinder.co.uk

or

Rev Steve Dick
Telephone 020-7240-2384
e-mail: sdick@unitarian.org.uk

Confidentiality, with regard to any such contact, is assured.

8.3 Re-energising Congregations: The Congregational Assessment Process (CAP)

This is a service the General Assembly offers to any congregation feeling it could benefit from the process. CAP is aimed at enabling congregations to review their situation in a methodical manner and identify possible courses of action to improve that situation. The GA believes that it is through awareness that progress can be made.

The Process offers an opportunity to generally raise the confidence and morale of congregations by seeking to unify diverse aspirations and channel efforts into realistic goal-setting and self-sustaining plans for the future. The Process works through volunteer facilitators and as each case needs to be considered individually, congregations are encouraged to contact the project co-ordinator to discuss suitability for application.

Contact: Mrs Joyce Ashworth, 2 Daffodil Close, Shawclough, Rochdale OL12 6NY
Tel: 01706 659294 **E-mail:** joyce.ashworth@btinternet.com

8.4 Other Sources of Information

General Assembly Directory

Issued annually in print form by General Assembly Headquarters, Essex Hall, 1-6 Essex Street, London WC2R 3HY, to all congregations and ministers. It contains names and contact information of all member congregations, fellowships, Ministers, Lay Pastors, Ministerial/Lay Pastor students in training, Lay Leaders and recognised Lay Preachers, Essex Hall staff, G A Executive Committee, GA Commissions, Panels and other bodies, Affiliated Societies, and other Unitarian connected institutions including Unitarian College, Manchester and Harris Manchester College, Oxford.

General Assembly Handbook

Available in electronic form, and in printed form only on request, contains the G A Constitution, information about the British and Foreign Unitarian Association, the Essex Hall Trust, GA Commissions, Panels and other bodies, Regional Associations, the qualification for Congregations, Fellowships and Affiliated Societies, training and associations for Ministers, Lay Pastors, Lay Leaders, Ministers Pension Fund, Trust Funds, Sunday School Associations, periodicals, journals and newsletters, international contacts, legal information.

The John Gregson Trust

The income of this trust fund is directed towards the maintenance of the fabric of places of worship which are in the opinion of the Trust of historical or architectural importance.

Secretary: Mrs Kay Millard, 1 The Maltings, 63 Westbury Leigh, Westbury, Wiltshire, BA13 3SF;

Tel: 01373 827856;

E-mail: kaymillard@thejohngregsontrust.org.uk

Buildings Advisory Panel

Give advice on structural problems, maintenance, repairs and the wider issues of building use and good management including the requirements of the Disability Act (2003).

Contact: Mr David Warhurst, Greenlee Lough, 18 Priory Way, Ingleby, Arncliffe, Northallerton, N. Yorks. DL6 3LR.

Tel: 01609 882 442.

E-mail: hazndaz@warhurstfamily.co.uk

9. Useful Contacts

9. Useful Contacts

Charity Commission

The Commission is established by law as the regulator and registrar for charities in England and Wales. It has three offices in England and one in Wales.

Contacts:

Head Office:

The Charity Commission, Harmsworth House, 13-15 Bouverie Street, London EC4Y 8DP

Tel: 0870 333 0123; **Website:** www.charitycommission.gov.uk

Liverpool Office:

The Charity Commission, PO Box 1225, Liverpool, L69 3UL

Tel: 0845 300 0218; **Website:** www.charitycommission.gov.uk

Taunton Office:

Woodfield House, Tangier, Taunton, Somerset, TA1 4BL

Newport Office:

8th Floor, Clarence House, Clarence Place, Newport, South Wales NP19 7AA

Charity Trustees Network

3-4 Fensham Suite, Friary Court, 13-21 High Street, Guildford GU1 3DG

Tel: 01483 230 280;

Fax: 01483 303 932;

Email: info@trusteenet.org.uk;

Website: www.trusteenet.org.uk

Chartered Institute of Environmental Health

The CIEH is at the forefront of environmental and public health. It provides education, acts as a knowledge centre, an awarding body and is a campaigning organisation.

Contact: CIEH, Chalwick Court, 15 Hatfields, London, SE1 8DJ;

Tel: 0207928 6006; **Fax:** 020 7827 5862; **Email:** info@cieh.org

Contact: CIEH Wales, Pembroke House, Ty Coch Lane, Llantarnum Park Way, Cwmbran, Wales, NP44 3AU; **Tel:** 01633 865 533; **Fax:** 01633 485 193; **Email:** j.barratt@cieh.org

English Heritage

English Heritage exists to protect and promote England's spectacular historic environment and ensure that its past is researched and understood.

Contact: Customer Service Dept. PO Box 569, Swindon, SN2 2YP;

Tel: 0870 333 1181; **Fax:** 01793 414 926; **Email:** customers@english-heritage.org.uk.

They have Regional Offices in North East, London, North West, East England, South West, East Midlands, South East, West Midlands.

Health and Safety Executive

The HSE is responsible for health and safety regulation in Great Britain. The HSE and local government are the enforcing authorities for health and safety.

Contact: HSE, Rose Court, 2 Southwark Bridge, London, SE1 9HS;

Tel: 0845 345 0055; **To order publications:** 01787 381 165; **Website** www.hse.gov.uk

National Council for Voluntary Organisations *(The General Assembly is a Member)*

The Council provides a wide range of information and support services to its members as well as representing the sector when dealing with government and policy makers.

Contact: NCVO, Regent's Wharf, 8 All Saints Street, London N1 9RL

Tel: 020 7713 6161; **Fax:** 020 7713 6300; **Help Desk:** 0800 01 88 111;

Email: trustees.enquiries@ncvo-vol.org.uk; **Website:** www.ncvo-vol.org.uk/tgt

National Hub of Expertise in Governance

Address: As NCVO above

Email: governance.code@ncvo-vol.org.uk **Website:** www.governancehub.org.uk

10. Useful Booklets

10. Useful Booklets

Published By the Charity Commission

CC3 The Essential Trustee: what you need to know. (2007)

CC3(a) The Essential Trustee: an introduction is a summary of the above (2007)

Published By NCVO

Best Behaviour:

Using trustee codes of conduct to improve governance practice by Tesse Akepki (2004)

The Good Trustee Guide by Peter Dyer (2004)

Living Policy: a complete guide to creating and implementing policy in voluntary organisations by Becky Forrester, Tesse Akepki, Marta Maretich (2004)

Published by the National Hub of Expertise in Governance

Good Governance: A Code for the Voluntary and Community Sector. (2005)

Available from NCVO

Published by English Heritage

What Listing Means: A Guide to Owners and Occupiers (1994)