

The Charities Act 2011

This information sheet provides guidance and advice for village halls and similar community buildings



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Introduction

The Charities Act 2006 made substantial changes to the Charities Act 1993. These two Acts have now been consolidated into the Charities Act 2011. This information sheet summarises the major changes in the law which are most likely to affect village halls and other similar community buildings and their charity trustees.

A Charity is an organisation established for and furthering exclusively charitable objects. If you are uncertain about your organisation's status, seek the advice of the Charity Commission or contact your local ACRE Network member (see page 17 for contact details)

The persons who manage and have control of a charity's affairs and assets are, in law, charity trustees, although charity trustees are frequently called managing trustees. They are referred to as charity trustees throughout this information sheet.



Main changes in the law

1 The new definition of charitable purposes

The 2006 Act introduced a completely new definition of charity and charitable purposes. The 2011 Act defines a charity as an institution which is established for charitable purposes only and which is for the public benefit. It then describes charitable purposes as:

- (a) the prevention or relief of poverty
- (b) the advancement of education
- (c) the advancement of religion
- (d) the advancement of health or the saving of lives
- (e) the advancement of citizenship or community development
- (f) the advancement of the arts, culture, heritage or science
- (g) the advancement of amateur sport
- (h) the advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity
- (i) the advancement of environmental protection or improvement
- (j) the relief of those in need because of youth, age, ill-health, disability, financial hardship or other disadvantage
- (k) the advancement of animal welfare
- (l) the promotion of the efficiency of the armed forces of the Crown or of the efficiency of the police, fire and rescue services or ambulance services
- (m) other purposes that are currently recognised as charitable or are in the spirit of any purposes currently recognised as charitable

This list covers the majority of purposes which are already charitable; the last category means (at least in principle) that everything which is currently charitable is included. Village halls and community associations are charitable by virtue of section 5 of the 2011 Act (which incorporates the law first set out in the Recreational Charities Act 1958).

‘Public benefit’ is not defined in the legislation, but the Charity Commission is required to issue guidance on the interpretation of this requirement, and charity trustees ‘must have regard to any such guidance when exercising any powers or duties to which the guidance is relevant’ (see Charities and Public Benefit – the Charity Commission’s general guidance on public benefit available on the Charity Commission’s website www.charitycommission.gov.uk).

As with the law on charitable purposes, the law on public benefit will continue to evolve and develop. It will alter in response to the social and economic context within which charities operate and in response to decisions by the Commission, the proposed Charity Tribunal and the courts.

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1.2 Registration with the Charity Commission

There used to be a requirement that a charity must register (regardless of the level of its income) if it possessed a permanent endowment, or used or occupied land. That is now gone.

Certain charities (places of worship, exempt charities and charities excepted by order or regulations) are, in certain circumstances, not required to register. Charities whose income from all sources exceeds £5,000 a year have a duty to apply for registration, and to supply any documents and information required for the purpose.

Charities which are unincorporated associations or unincorporated trusts with an income of under £5,000 will not be allowed to register by the Charity Commission. A new organisation with an income of under £5,000 which wishes to set itself up as a charitable incorporated organisation (CIO) may apply for registration from January 2014. Applications are now made on-line by the charity trustees on the Charity Commission website www.charitycommission.gov.uk

Deregistering: Existing registered charities with an annual income below the £5,000 threshold can ask to be removed from the register, but they will still remain charities and will have to abide by charity law.

Charities whose income from all sources exceeds £5,000 a year have a duty to apply for registration.

1.3 Where to publish your charity registration details

Registered charities with a gross income of over £10,000 in the previous year have to state that they are registered charities on all 'notices, advertisements and other documents issued by or on behalf of the charity and soliciting money and other property for the benefit of the charity'; on all cheques and orders for money or goods, and on all bills, invoices and receipts they issue.

It is not a requirement that the charity registration number be quoted but this is good practice. If in doubt, state that your organisation is a registered charity (e.g. Registered Charity No. 123456) on any document or form you use - including your letterheads, which may well be used on some occasions to solicit money or other property.

The Charity Commission can direct a charity to change its name: where, for example, confusion arises because another organisation has a similar name, or the name itself is misleading.

1.4 Reports and accounts

All charities (whether registered with the Charity Commission or not) must prepare accounts and make them available on request. Registered charities must prepare an Annual Report and make it available on request.

The duty to file accounts and the Annual Report with the Charity Commission applies to all CIOs (irrespective of income) and to all other registered charities whose gross yearly income exceeds £25,000. The Annual Report and accounts should be filed online.

The duty to complete and file the Annual Return with the Charity Commission applies to all CIOs, and to all other registered charities whose gross yearly income exceeds £10,000 – below this level, registered charities are asked to complete and file an update form. Each registered charity receives an Annual Return form from the Commission shortly after its financial year end. In all cases the Annual Return should be completed online.

The detailed requirements are set out in publication CC15b and a model report and accounts for a village hall charity is available from your local ACRE Network member. In addition all charities are required to complete either an Annual Update or an Annual Return. These have to be completed online. Paper copies of the forms are available on request.

The level of reporting required by The Charities Act 2006 is set out in the Charities (Accounts and Reports) Regulations 2008 and further guidance is provided in the Statement of Recommended Practice (SORP) 2005. Reports and Accounts as required are in all cases to be sent to the Charity Commission within 10 months of the relevant year end. The level of reporting is related to the charity's gross income for the year.

Registered charities with annual income below £10,000

- annual update

Registered charities with annual income between £10,000 and £25,000

- annual return

Registered charities with an annual income between £25,000 - £250,000

- independent examination of accounts needed (unless the governing document requires an audit)
- simplified annual accounts and annual report to be sent with annual return

All charities are required to complete either an Annual Update or an Annual Return.

Registered charities with an annual income between £250,000 - £500,000

- independent examination of accounts needed (unless the governing document requires an audit)
- annual accounts (prepared on accruals basis in accordance with 2008 regulations) and annual report to be sent with annual return

Registered charities with an income over £500,000 or assets over £3.26m and income over £250,000

- professional audit required
- annual accounts (prepared on accruals basis in accordance with 2008 regulations) and annual report to be sent with annual return

Although charities with gross income below £25,000 are not required to have their accounts independently examined, ACRE recommends all village halls to follow best practice and have their accounts independently examined each year.

The provisions relating to accounts and audit in part 8 of the Act do not apply to charitable companies which are required to keep accounts in accordance with the Companies Act 2006 and comply with the audit requirements set out in the Companies Act and the The Companies and Limited Liability Partnerships (Accounts and Audit Exemptions and Change of Accounting Framework) Regulations 2012.

A charitable company with an annual income of between £90,000 and £500,000 and assets of £2.8 million or less must have an accountant's report.

A charitable company with an annual income of £90,000 or less needs neither a professional audit nor an accountant's report, unless its assets are more than £2.8 million.

A charitable company with an annual income of more than £500,000 or assets of more than £2.8 million must have a professional audit.

Although charities with gross income below £25,000 are not required to have their accounts independently examined, ACRE recommends all village halls to follow best practice and have their accounts independently examined each year.

1.5 Disqualification of trustees

The 2011 Act lists the conditions under which anyone is disqualified from serving as a trustee. They are:

- an unspent conviction for an offence involving dishonesty or deception
- an undischarged bankruptcy
- an undischarged composition or arrangement with creditors
- the removal of the person concerned from his/her office as a charity trustee by the Charity Commission or High Court on the ground of any misconduct or mismanagement in the administration of the charity for which he/she was responsible or to which he/she was privy, or which his/her conduct contributed to or facilitated
- his/her being subject to a disqualification order under the Company Directors' Disqualification Act 1986.

The Charity Commission is empowered, on application, to waive some of these disqualifications in the case of particular trustees.

1.5.1 Waiver of trustee disqualification

A person who has been removed as a charity trustee by the Charity Commission, High Court or Court of Session in Scotland is disqualified from serving as a trustee for any charity unless the Charity Commission waives the disqualification.

The Commission has to grant any application for a waiver where the person has been disqualified under these provisions for more than five years, unless it has good reason for not granting the waiver.

However the Commission cannot grant a waiver under these provisions where the person would become a trustee of a charitable company, and he or she is an undischarged bankrupt or is disqualified from serving as a company director.

1.6 Fundraising

Fundraising takes many forms but it is a vital activity for village hall management committees. It is important that all fundraising conforms with the law and ACRE recommends that the Charity Commission website and their publication 'Charities and Fundraising (CC20)' are referred to.

Any problems or queries can be discussed with your local adviser or contact ACRE in the first instance.

1.7 Land and buildings – sale or lease

Any charity intending to dispose of its real property, i.e. land and/or buildings - including leases, or to seek a mortgage on a building must comply with the procedural requirements laid out in sections 117 to 123 of the 2011 Act.

When disposing of real property by way of a sale, or of a lease for a period greater than seven years, charities must first obtain a written report from a qualified surveyor, advertise their intention to dispose of the property if he/she so advises, and then sell or let on the best terms that can reasonably be obtained having considered the surveyor's report. There is no obligation to follow the surveyor's recommendations but charity trustees may leave themselves open to criticism by not so doing.

Where land is held on trusts which stipulate that it must be used for the purposes of the charity, as in the case of the majority of village halls, the trustees must, unless the property is to be replaced by another to be held on the same trusts or the disposition is to consist of granting a lease for a period of two years or less, give public notice of their intention to dispose of it, and take into consideration any representations received. The Charity Commission is empowered to waive these requirements where they consider such action to be in the best interests of the charity.

In the case of a lease for less than seven years, the trustees may rely on the advice of anyone reasonably believed by them to have the requisite ability and practical experience to give such competent advice.

All sales and leases of charity land have to include in the contract, lease, conveyance or other transfer document, statements that the land is held by or in trust for a charity, and that the disposition is in accordance with the appropriate provisions of the 2011 Act. The solicitors acting for charities will need to incorporate the exact wording required in the transfer document.

In cases where the disposition is to some connected person, land held by or in trust for a charity may only be sold, leased or otherwise disposed of with an order of the court or of the Charity Commission. A connected person is defined as:

- a trustee of the charity
- a donor of any land to the charity
- any close relative of such trustee or donor
- an officer, agent or employee of the charity
- the spouse of any person in these categories
- an institution controlled by any person in these categories, or
- a body corporate in which any such person has a substantial interest

1.8 Land and buildings - mortgages

Any charity intending to dispose of its real property, i.e. land and/or buildings - including leases, or to seek a mortgage on a building must comply with the procedural requirements laid out in sections 117 to 123 of the 2011 Act.

Any charity intending to mortgage of its real property, whether to secure a loan or a grant, must comply with the procedural requirements laid out in section 124 of the 2011 Act. Before executing the mortgage the trustees must obtain and consider advice on the relevant matters:

- (a) whether the loan or grant is necessary in order for the charity trustees to be able to pursue the particular course of action in connection with which they are seeking the loan or grant
- (b) whether the terms of the loan or grant are reasonable having regard to the status of the charity as the prospective recipient of the loan or grant, and
- (c) the ability of the charity to repay on those terms the sum proposed to be paid by way of loan or grant

Note that (c) means that the financial advice must address the ability of the charity to pay back the grant where neither the grant-giving body nor the charity anticipates that this will ever happen.

1.9 Incorporation of trustees

The Charity Commission has the power to issue a certificate of incorporation of the trustees. This is NOT the same thing as seeking incorporation under the Companies Acts or as a CIO.

It does mean, however, that where the Commission considers it in the best interests of the charity to grant such a certificate, the trustees could be sued and sue others in their corporate name, and would be able to execute documents relating to land, as a body of trustees, and without the need for holding trustees.

In certain circumstances there are some advantages to trusts and unincorporated associations in this form of incorporation, but they should note that it does not limit the trustees' personal liability, nor does it incorporate or limit the liability of the members of the charity in any way. Advice should be taken before trustees decide to seek this form of incorporation.

1.10 Charitable Incorporated Organisations (CIOs)

The 2006 Act created a new vehicle for an unincorporated charity to use if it wished to incorporate and thus gain limited liability status – the Charitable Incorporated Organisation (CIO).

Prior to the CIO becoming available for registration (December 2012) charities that wanted a corporate structure had to register both as charities and as companies, which meant they had to meet the dual regulatory burdens of both the Charity Commission and Companies House.

A CIO has the advantages of a corporate structure, such as reduced personal liability for trustees, without the burden of dual regulation. For further information about incorporation see Information Sheet 39: Village halls and incorporation.

1.11 Alteration of constitution of a corporate charity

Any change to a constitution of a corporate charity, i.e. charitable company limited by guarantee or a CIO, which would have the effect of causing that corporate charity to cease to be charitable will not be valid so as to affect the application of:

- (a) any property acquired under any disposition or agreement previously made otherwise than for full consideration in money or money's worth, or any property representing property so acquired
- (b) any property representing income which has accrued before the alteration is made, or
- (c) the income from any such property

1.12 Alteration of a CIO constitution

The power of a CIO to amend its constitution is not exercisable in any way which would result in the CIO's ceasing to be a charity. The Charity Commission's consent is required for any of the following changes to a CIO's constitution:

- (a) any alteration of the CIO's purposes
- (b) any alteration of any provision of the CIO's constitution directing the application of property of the CIO on its dissolution, and
- (c) any alteration of any provision of the CIO's constitution where the alteration would provide authorisation for any benefit to be obtained by charity trustees or members of the CIO or persons connected with them

1.13 Merger of charities

A technical problem for charities that merge is possible uncertainty over what to do with legacies and other gifts intended for charities that have 'disappeared' as a result of the merger. The 2006 Act required the Commission to set up a register of mergers that will (in most cases) overcome this problem. The Act also simplified the process of transferring property, including land, in these cases.

The register of mergers: this will help when a merger occurs in which either:

- one charity transfers all its property to another and ceases to exist or
- two or more charities come together, both cease to exist and instead a new charity is formed which holds their combined property

The Register will record certain details of every merger notified to the Commission and will make the Register available to the public. Although registering a merger is not compulsory, it does allow for gifts to a charity to be automatically transferred to the new, merged charity. This is particularly useful where there are legacies or other gifts that were left to the charities that 'disappear' as a result of the merger. This provision helps to honour the spirit of legacies and gifts made to one of the merging charities. Using a 'vesting declaration' simplifies the transfer of title to land belonging to any of the charities involved; in such cases it will be compulsory to notify the Commission to register the merger.

1.14 Administrative issues

The Charity Commission is empowered to make an order directing the funds of a dormant charity account, where they are unable to locate the charity or its trustees, to be transferred to such other charity or charities as they consider appropriate.

The 2006 Act gave additional powers of enforcement and regulation to the Charity Commission for England and Wales. In addition to those referred to above, the Commission's powers to make enquiries and to stipulate forms and procedure to be followed by trustees are considerably increased.

New offences are created for those who supply misleading information, or who fail to meet certain requirements of the 2011 Act. It should be realised that these measures are to ensure that charities keep their houses in order, something which both their supporters and their beneficiaries are entitled to demand.

1.15 Statutory power to amend the governing document

Charities will want to make changes to their governing document over time and, prior to the 2006 Act, they could only do so by using a power of amendment in the governing document or by asking the Charity Commission to make a scheme.

Section 280 of the 2011 Act gives the trustees of all unincorporated charities power to pass a resolution to alter the parts of their charity's governing document relating to any of the powers exercisable by the charity trustees in the administration of the charity, or regulating the procedure to be followed in any respect in connection with its administration.

However the general law does impose limits on what the statutory power can be used for. It cannot be used to amend provisions in the governing document that include:

- the charitable purposes of the charity
- the charitable purposes the charity's property is to be used for when it dissolves
- changing a power of amendment to include power to change parts of a governing document that the section 280 provision cannot be used to change, for example the purposes/objects or the application of the charity's property on dissolution
- the payment of the charity's trustees, other than out of pocket expenses
- to make property of the charity permanent endowment, or
- to include a power to make ex gratia payments
- If any change alters someone's right appoint a charity trustee their consent must be obtained

The charity trustees may amend, vary or add to any existing powers that they have under the charity's governing document or that are available to them under general law and which they believe it is in the charity's best interests to change. Examples of the sort of powers that the Trustees may wish to alter are:

- the power to change the charity's name
- their power of investment
- their power to buy and sell land and property – the statutory power does not allow changes to be made to the provisions for land to be used for some or all of the charity's purposes, or
- their power to borrow money

The power can also be used to alter any of the parts of the charity's governing document that regulate the procedures by which the charity is administered. They may amend the existing procedures, or they may introduce new ones. The sort of procedures that the charity trustees may wish to modify are those for:

- appointing charity trustees
- holding charity trustees' and/or members' meetings
- the quorum needed for meetings
- how the chair should be appointed
- whether the chair can use a second or casting vote when the votes on a resolution are equal
- how the charity's officers, such as the secretary or treasurer should be appointed, or
- accepting people into membership of the charity

The powers in the 2011 Act for small unincorporated charities (those whose gross income was £5,000 or less in its last financial year) to change their governing documents (the small charities powers) are wider than those that apply to all unincorporated charities and allow the purposes of those charities to be amended.

The small charities powers can be used if there is no power of amendment in the charity's governing document. However, this power will not be available to village halls which hold designated land, i.e. land that must be held on the trusts of the charity.

1.16 Effective use of permanent endowment

Permanent endowment can be either charitable funds or property, such as land or a building, which a charity can't spend or sell in its entirety. Charity trustees of permanently endowed charities can use the income generated by permanent endowment but, except for very small charities, they can't usually spend the capital.

The 2011 Act allows a wider range of smaller charities to spend the capital, and for larger charities power to do the same in certain circumstances and if the Charity Commission agree.

1.17 Payment of charity trustees

The 2011 Act does not allow trustees to be paid for being trustees. Voluntary trusteeship still remains a key principle of charity. However, the Act allows charity trustees to pay an individual charity trustee for providing an additional service to the charity - if they think it's in the best interest of the charity - without having to apply to the Commission for authorisation to do so.

An example of this could be a charity trustee who is also a plumber providing plumbing services to the charity as long as the trustees agree that it is in the charity's best interest, i.e. because the plumber is charging a better price or in some way delivering a better service than the charity trustees could get elsewhere. Important points to remember:

- the number of charity trustees receiving payment in this way must be in a minority
- the amount paid must be reasonable and set out in a written agreement between the charity trustee and the charity; and
- the trusts or governing document must not contain any specific provision forbidding this type of payment

1.18 Relief from personal liability for charity trustees

Recruiting new charity trustees can be made harder if potential charity trustees are worried they may be personally liable for mistakes which put the charity's assets at risk.

The 2011 Act allows charity trustees to apply to the Charity Commission, as well as the courts, for relief from personal liability for a breach of trust where the trustee has acted honestly and reasonably.

This obviously only applies where mistakes have been honestly made. The Commission and the courts will still take deliberate breaches of trust by trustees very seriously.

1.19 Trustee indemnity insurance

Charity trustees can use charitable funds to purchase trustee indemnity insurance, if they believe it is in the best interests of the charity to do so, even if it is not authorised by the governing document. Charity Commission consent is required only if the governing document explicitly prohibits using the charity's funds for trustee indemnity insurance. The legislation sets out what can and cannot be covered by such insurance.

1.20 Deciding a charity's membership

The 2011 Act gives the Charity Commission the power to decide who a charity's members are, either if the charity applies to them to do so or if they need to find out during the course of an inquiry. The power also allows them to appoint someone else to do this: for example, the person who is appointed to undertake the inquiry.

1.21 Entering premises and obtaining documents

There are times when documents are deliberately destroyed by those involved in a charity when the Charity Commission tells them that they are opening an inquiry. Where there is reason to believe this might happen, the legislation gives the Commission the power to get a warrant from a Justice of the Peace to enter and search premises and take away specified material, including electronic material.

It also gives the power to prevent interference with, or the destruction of, specified documents, make copies of them and get information from the charity about what, and where, such documents are. These powers can only be used as part of an inquiry and the Justice(s) of the Peace will have to be satisfied that there is strong reason to believe the documents are at risk before a warrant may be granted.

1.22 The Charity Tribunal

Prior to the 2006 Act, charities that wished to appeal against the Commission's legal decisions only have the option of going to the High Court. This could be prohibitively expensive and complicated, particularly for small charities. The 2006 Act established a Charity Tribunal as a first level of appeal.

This allows smaller charities an accessible means of addressing grievances. Access to the High Court will still be possible on appeal against a decision of the Charity Tribunal.

Sources of further information and advice

ACRE and its Network provides an information and advice service for village hall management committees through its network of village hall advisers. A link to the village hall advisers is available on the ACRE website www.acre.org.uk

ACRE produces a range of village hall publications and information sheets to support this service which are available from your local ACRE member.

ACRE publications that may be of interest to readers of this publication are listed below:

- **Information Sheet 17:**
Trustees – roles and responsibilities, considers the responsibilities of managing charity trustees and gives advice on good practice
- **Information Sheet 41:**
Accounting and village halls, provides information to treasurers and trustees on the financial management of a village hall
- **Your Village Hall Management Committee**
contains a suggested induction pack for village hall management committees

Useful contacts

Community Matters

12-20 Baron Street London N1 9LL
0845 847 4253
www.communitymatters.org.uk

The Stationery Office

PO Box 29 Norwich N3 1GN
0870 600 5522
www.tsoshop.co.uk

Charity Commission Offices

Harmsworth House
13-15 Bouverie Street
London
EC4Y 8DP

20 Kings Parade
Queens Dock
Liverpool
L3 4DQ

South West Regional Office
Woodfield House
Castle Street
Taunton
TA1 4BL

0870 333 0218
www.charitycommission.gov.uk

Charity Commission Leaflets

Available from Charity
Commission or online:

- CC3 Responsibilities of
Charity Trustees
- CC15b Charity Reporting
and Accounting:
The essentials 2009

Appendix A - Charity Trustees

Charity Trustees are the people who manage its affairs - indeed they are often referred to as the managing trustees. Under the Charities Act 2011 it is an offence for anyone to act as a trustee of a charity whilst disqualified. All trustees must be aged 18 or over; the disqualifications mentioned in the Act are listed overleaf.

It is the duty of every trustee to manage the charity and its property for the purposes specified in its governing document. It therefore follows that every trustee must be given a copy of the document to read and refer to.

Charity trustees are responsible for ensuring that the affairs of the charity are conducted in a business-like manner, and should study the Charity Commission leaflet CC3, The Essential Trustee: What you need to know, or at least the summary, CC3a. The Charity Commission will supply these free of charge, or the documents may be down-loaded from the Commission's website. See Page 17.

In the case of an unincorporated trust, (most village halls are unincorporated) the charity trustees become individually liable for its actions, or inaction, such as failure to pay its bills. If your charity is governed by a committee, it is most likely that its members comprise your charity trustees. This is regardless of who appointed them, how they were elected etc. However, an adviser co-opted to the committee without the power to vote would not be a charity trustee.

So that all trustees appreciate what they are taking on, and for the better management of the charity, ACRE has devised a simple declaration for your present charity trustees (and new ones elected or appointed in the future) to sign. This can be found on Page 19. Whilst it is not required by the 2011 Act, it should be a useful safeguard. It can either be copied onto individual sheets, one for each trustee to sign, or the wording copied into a book for the trustees to read and sign below.

In order to complete the Charity Commission's annual return, you need to know the address and date of birth of your charity's charity trustees. This form also provides a simple way of recording that information when a trustee is elected or appointed. Remember that committee members need to be as well informed as possible about the charity they are to serve.

Apart from a copy of the governing document, newly appointed/elected trustees should be given relevant information such as annual reports and accounts, recent minutes, any available programme and budget, standing orders, etc. An informal friendly briefing from one or more of the charity trustees will also be useful and appreciated.

ACRE publications Your Village Hall Management Committee and Information Sheet 17: Trustees - roles and responsibilities, considers the responsibilities of managing charity trustees and gives advice on good practice. provide helpful advice and information.

Charity trustees are responsible for ensuring that the affairs of the charity are conducted in a business-like manner.

Declaration by Charity Trustees

Name of Charity:

.....

Charity Registration No:

.....

I have received and studied the constitution (or other governing instrument) of the charity and support its purposes. I realise that as a member of its

Committee

.....

I am one of the charity's charity trustees, and I understand the duties and responsibilities involved, as explained to me and indicated in the Charity Commission leaflet CC3 The Essential Trustee: What you need to know. I am not under 18 years of age and am not disqualified* from serving as a member of the Committee, and, in the event of my becoming disqualified, will take no further part in the affairs of the charity whilst such disqualification lasts.

Name:

.....

Signed:

.....

Date:

.....

Home address:

.....

Date of birth:

.....

(This information is required for completion of the Charity Commission's annual return). * The Charities Act 1993 lists disqualifications as: (a) an unspent conviction for an offence involving dishonesty or deception; (b) an undischarged bankruptcy; (c) an undischarged composition or arrangement with creditors; (d) having been removed from the office of charity trustee by the Charity Commission or the High Court; (e) being subject to a disqualification order under the Company Directors' Disqualification Act 1986.