



An essential guide for charity trustees

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Being a trustee

The Charity Commission estimate that there are 1 million trustees in the UK alone. They say 'Charities exist to create a better society. They operate for many different purposes, and in many ways. In England and Wales charities have long been a mainspring of positive social change. Behind them stand their Trustees, who have the ultimate responsibility for running them. Your skills and energy will help to make a difference to your chosen cause and charity. You will become responsible for the charity's mission, for its property, finances and the employment of any staff or volunteers. Without good and committed Trustees, no charity can hope to succeed. Being a Trustee can be hard work and in most cases it is unpaid. But by contributing you should also gain. Trusteeship should be rewarding, providing many opportunities for personal development. As you give your skills to the running of your charity, you will at the same time gather new skills and experience. For instance, you will need to plan the strategic future of the charity and its work. You will need to take the lead in developing and managing staff and volunteers – for most charities, their most important resource. You may also need to become involved in policy decisions within the charity, in the local community, regionally or nationally. Innovation, problem solving and representing the charity in public may also be needed. You will of course be joining a team of Trustees. To be effective, the team will need a range of people with a good mix of skills. It will also be diverse, with people who understand the needs to be served, and others with business and management experience. This should also be positive – you will be meeting and working with new people with different backgrounds, and from different walks of life.'

Eligibility

New trustees are often asked to provide assurance that they are eligible. You may be ineligible if you;

- Are under 18.
- Specifically prohibited by the governing documents.
- Are disqualified under section 72 of the Charities Act 1993 (convictions or bankruptcy).
- You are banned under the Criminal Justice and Court Services Act 2000 (children's charities)
- Benefit from the charity. This will usually include payments (except expenses) and any profit or sustain any other benefit (e.g. through a loan or mutually beneficial business arrangement). The exceptions to this are complicated and can be reviewed on the Charity Commission website. This normally means that a trustee can't be an employee of the charity unless specifically required by the governing document or authorized by the Charity Commission.

Appointment and resignation

When appointing new trustees you need to make sure that you follow the governing document and the Trustee Act 1925 (unincorporated charities). Careful consideration should be given to the mix of skills required for the new trustee. New Trustees must be

made aware of their responsibilities and formal induction procedures should be put into place. If there is no guidance on appointment of trustees for your charity you must inform the Charity Commission (as they have the power to appoint new trustees).

Governing documents

The governing document is the legal document that sets out the charity's purpose and how this should be carried out. It will normally take the form of a trust deed, constitution or memorandum and articles of association.

It generally gives powers and methods of appointing new trustees, the term of office, and resignation of trustees.

The objects

The Charity Commission say that 'Trustees have and must accept ultimate responsibility for directing the affairs of a charity, and ensuring that it is solvent, well-run, and delivering the charitable outcomes for which it has been set up'.

The objects of a charity tell the trustees what the outcomes should be. The Trustees should review them regularly to ensure that they are still meeting a useful purpose.

Incorporated charities are required under Section 64 of the 1993 Charities Act to seek the Charity Commissions prior consent to any amendment of the company's objects or provisions relating to the way the company's property is used.

Legal requirements

Charity trustees must comply with the Charities Act 1993, the Trustees Act 2000 (unincorporated charities) and the Companies Act 1985 (incorporated charities). They must also comply with the law of the land for example;

- Employment law – for employers.
- Health and safety legislation.
- Legislation concerning racial equality, disability discrimination, equal opportunities and similar areas.
- Data protection.
- Commission for Social Care Inspection – care homes.
- Child protection regulations – for those working with children.
- Software licensing.
- Housing Corporation – housing associations.

Being a Director

'Unincorporated charities' are usually governed by a trust deed or a constitution or directly by the Charity Commission. In an unincorporated charity, the property of the charity is usually held by the Trustees or their nominees. 'Incorporated charities': Most of these are charitable companies registered with Companies House as well as the Charity Commission. Here, the company is a legal entity in its own right, and the Trustees are the directors of the company.

Ineligibility

You may be ineligible if you;

- have already been disqualified as a company directors.
- have been convicted of an offence involving dishonesty or deception.

If you are under 18 you can become a director of an incorporated charity!

Meetings, minutes and decisions

The timing of meetings and the decision making process may be set out in the governing documents of the charity. It will usually explain the procedures for calling and running meetings as well as resolving conflicts of interest.

The Charity Commission would expect the smallest of charities to meet at least twice a year but trustees need to meet as often as is necessary to carry out their responsibilities.

Records should be kept of all meetings to demonstrate and record the management of the charity.

Limited liability

Limited liability gives the owners of the company (its shareholders) protection if the company fails. If the company is put into liquidation they are only required to pay what they have already paid or agreed to pay towards settling its debts.

Directors responsibilities

Despite the limited liability of the company, the directors do have a responsibility under the Companies Acts to keep the company solvent.

Each company director has a personal responsibility to ensure that the statutory documents are delivered to the Registrar as and when required by The Companies Act.

The documents include (form numbers are in brackets);

- Accounts
- Annual return (363)

- Change of directors/secretaries or their particulars (288a/b/c)
- Change in registered office (287)
- Change of accounting reference date (225)

It is a criminal offence not to file the accounts or annual return and directors can be subject to a criminal record and/or a fine of up to £5,000 for each offence. About 1,000 company directors are prosecuted each year.

The company secretary is subject to the same penalties and must also inform of changes to the directors/secretary. The company secretary must:

- Maintain the statutory registers,
- Ensure statutory forms are filed properly,
- Provide members and auditors of notice of meetings,
- Send the Registrar a copy of resolutions,
- Supply accounts to each member,
- Keep minutes,
- Arrange inspection of company records, and
- Keep and use of the company seal.

Changes to company law

The changes comprised in The Companies Act 2006 which received the Royal Assent in November 2006 include;

- A single document constitution
- No authorized share capital
- No company secretary
- No private addresses for directors
- No AGMs for Private Companies
- Revised filing periods for accounts
- A statutory code for directors

The main concern for directors is likely to be the statutory code. A director must act within his powers, promote the success of the company, exercise independent judgement and exercise reasonable skill, care and diligence. He must avoid conflicts of interest, not accept benefits from third parties and declare interests in transactions or other arrangements.

Responsibilities

The Trustee Act 2000 defines some of the key statutory powers and duties of Trustees of unincorporated charities.

In law directors of an unincorporated charity as well as trustees of unincorporated charities are charity trustees and the Charity Commission gives guidance on the main responsibilities as follows (*italics*) but the general principles are similar for incorporated charities subject to the charity's governing documents and the Companies Acts;

Proper administration

Trustees have and must accept ultimate responsibility for directing the affairs of a charity, and ensuring that it is solvent, well-run, and delivering the charitable outcomes for which it has been set up.

Compliance

Comply with the law, protect the charity's interests and avoid conflicts of interest

Trustees must ensure that the charity complies with charity law, and with the requirements of the Charity Commission as regulator; In particular ensure that the charity prepares reports on what it has achieved and annual returns and accounts as required by law. They must ensure that the charity does not breach any of the requirements or rules set out in its governing document and that it remains true to the charitable purpose and objects set out there. The charity must comply with the requirements of other legislation and other regulators (if any) which govern the activities of the charity.

Trustee must act with integrity, and avoid any personal conflicts of interest or misuse of charity funds or assets.

Prudence

Safeguard and protect charity assets

Trustees must use charitable funds and assets reasonably, and only in furtherance of the charity's objects. They must avoid undertaking activities that might place the charity's endowment, funds, assets or reputation at undue risk and take special care when investing the funds of the charity, or borrowing funds for the charity to use. Trustees must ensure that the charity is and will remain solvent.

Duty of care

Act reasonably and prudently

Trustees must use reasonable care and skill in their work as Trustees, using their personal skills and experience as needed to ensure that the charity is well-run and efficient. The board should consider getting external professional advice on all matters where there may be material risk to the charity, or where the Trustees may be in breach of their duties.

Delegation

Act collectively

Trustees have and must accept ultimate responsibility for directing the affairs of a charity, and ensuring that it is solvent, well-run, and delivering the charitable outcomes for which it has been set up.

As long as they comply with the governing documents Trustees can generally delegate some responsibilities to agents.

The Trustee Act 2000 guidance to unincorporated charities says that they can delegate:

- carrying out a decision of the Trustees or Board;
- the investment of assets;
- raising funds for the trust other than by the profits of trade which is an integral part of carrying out the trust's charitable purposes; or
- any other function prescribed by an order made by the relevant Secretary of State.

Many Trustees, particularly of larger or specialist charities, need to delegate decisions on day-to-day management to employees, a manager or a board of managers. Authority should be discussed and clearly documented. Accountability to the Board and reporting procedures must be established and guidance given on decisions and/or important matters that are to be reported to the Trustees.

Decisions

Even though a decision may be made by the majority Trustees take collective responsibility for any decisions.

Performance

Individuals

This will depend on your reason for becoming a trustee, the role you hold on the board and the expectations of your board.

Board

The Code of Governance

The Charity Commission was involved in developing a code of governance which was published in June 2005. The code was developed by and for voluntary and community organisations. Good governance is a vital part of how voluntary and community organisations operate and are held accountable. Larger charities are expected to achieve higher standards.

The key principles of good governance are that the board of trustees should:

- Be led and controlled effectively and collectively ensures delivery of its objects, sets its strategic direction and upholds its values.
- Collectively be responsible and accountable for ensuring and monitoring that the organisation is performing well, is solvent, and complies with all its obligations.
- Have clear responsibilities and functions, and should compose and organise itself to discharge them effectively.
- Periodically review its own and the organisation's effectiveness, and take any necessary steps to ensure that both continue to work well.
- Set out the functions of sub-committees, officers, the chief executive, other staff and agents in clear delegated authorities, and should monitor their performance.
- Act according to high ethical standards, and ensure that conflicts of interest are properly dealt with.
- Be open, responsive and accountable to its users, beneficiaries, members, partners and others with an interest in its work.

What skills will the board of trustees need?

It varies from charity to charity but a good rule of thumb is to include the following:

- Financial skills
- Fundraising
- Change management

- Legal skills
- Sector specific skills
- User representation
- Human resources
- Campaigning

What kind of process will the board use?

Again, this will vary from charity to charity but will probably include:

- Appropriate selection of trustees
- Job descriptions
- Appointment letter, induction packs
- Training
- Code of conduct
- Skills audit
- Succession planning
- Register of interests
- Decision cycles and documentation
- Self-review

Charity

The hallmarks of a well run charity

The headings given in CC60 are:

- Focus on impact and outcomes
- Fit for purpose
- Sound governance
- Maximises potential
- Accountable and transparent
- Flexible

Exposure to risk

This is a complicated area and if in doubt trustees should always take legal advice on entering into any risk.

Individual responsibility

Breach of trust

If a breach of duty gives rise to a loss to the charity, the trustees could be liable to reimburse the charity for the loss. Such a claim will be instigated by the Charity Commission or the Attorney General, or by the other trustees.

Examples might include the trustees allowing resources to be used outside the charity's objects, failing to maintain proper property insurance, or exposing the charity's to unnecessary tax liabilities. Liability along these lines is not affected by whether or not the charity is incorporated. It is very rare indeed for charity trustees to be held personally liable for breach of trust where they have acted in good faith and sympathy may be extended to those who act without payment. Thus it is highly unlikely for a charity trustee to be held personally liable for breach of trust unless he or she has acted in deliberate contravention of the rules, or has been grossly irresponsible.

Trustee responsibility

The potential liabilities of charity trustees to third parties depend on the legal form of the charity:

An incorporated charity

The charity will have its own separate legal personality which means it can enter into contracts and other legal relationships in its own name. This means that it is the company/charity, rather than the members or the directors/trustees who are liable for the company's debts. If a member of the public sustains an injury on charity property and sues the charity, it is the charity who is liable for the loss. This type of loss should be covered by the charity's insurance policy, but if it is not the liability is borne by the charity. If the charity does not have sufficient funds to meet the claim (insolvency) no payout will be made. There are some circumstances, however, where trustees of a charitable company may be personally liable, including liability for wrongful or fraudulent trading if the charity is insolvent.

A Trust

With no separate personality, a trust operates by the trustees acting in their own name, but using charity funds. If a charitable trust enters into a contract, it is the trustees who remain responsible for performing the terms of the contract, even though they may have recourse to the charity's resources. Unless the contract expressly restricts the trustees' liability, they will remain responsible under it *even if the charity runs out of funds*, and may thus be liable to make payments from their own pocket. In the example given above of a member of the public sustaining an injury on charity premises, although the trustees would be named in the legal action, they could meet the claim with the charity's assets, including the proceeds of any relevant insurance policy. If the charity had insufficient funds to meet the claim, then the trustees would generally be jointly and severally responsible for the shortfall, meaning

that any trustee could be sued for the whole amount due. A trustee who is out of pocket may then seek to apportion the liability amongst his or her co-trustees.

An unincorporated association

An unincorporated association operates like a trust, in that it has no legal personality. The trustees enter into contracts, and assume responsibility, on behalf of the charity. They may have recourse to charity funds in the first instance, but they are personally liable on contracts and other legal relationships if the charity runs out of funds. Claims are treated in a similar way to a trust.

Trustees of charitable trusts and unincorporated associations are therefore more at risk of personal liability than trustees of charitable companies. For this reason, many unincorporated charities seek to become charitable companies as their activities and legal relationships expand.

Insurance

Trustee indemnity insurance

This is an insurance policy which protects the trustees in the event of claims against them personally. The precise scope of the cover will depend on the terms of the individual policy, but generally speaking, this type of insurance will cover breach of trust claims and wrongful trading. It often covers associated legal costs. The personal liability of trustees of charitable trusts and unincorporated associations for debts to third parties will not be covered. The policy will almost certainly be restricted to cases where the trustees have acted in good faith. Given that trustees are less at risk from a breach of trust claim if they have been acting in good faith, serious consideration needs to be given as to whether the insurance policy represents good value for money. Trustee indemnity insurance is regarded as a benefit to the trustees, since it protects the trustees personally rather than the charity. There is no longer a requirement for specific authorization within the charity's governing documents or by the Charity Commission but there must not be an express prohibition.

Disagreement with board decisions

As mentioned previously, even though a decision may be made by the majority Trustees take collective responsibility for any decisions.

Trading

The main Cabinet Office Review proposal **not** accepted by the government in the Charities Act is the one that would allow charities to trade without the need for a trading company.

This will affect most charities that need to raise funds through a variety of selling and fundraising activities.

Currently, income tax exemption extends;

Under Section 505 ICTA 1988

Activities in the course of carrying out the charities primary purpose (e.g. education by a school or treatment by a hospital) or those carried out by the beneficiaries (e.g. sale of goods made by the residents of a registered care home).

The decision is not always clear cut. The Inland Revenue do extend the exemption to trading activities that are ancillary to the main purpose (e.g. the sale of text books by the school or a shop selling food and gifts to patients and visitors of the hospital).

If there is a small non qualifying part of trade (not primary purpose or ancillary) the whole exemption may be lost unless the non qualifying part is a concession from the Inland Revenue and is less than 10% of the turnover from the whole trade.

Under Section 46 Finance Act 2000

Total gross income of the charity	Maximum sales turnover from 'trading'
Under £20,000	£5,000
£20,000 - £200,000	25%
Over £200,000	£50,000

The 'trading' turnover includes any trading that is not already exempt from tax. Profits must be used solely for the charities purpose. This can involve the aggregation of a number of different trading activities. If the turnover exceeds the limit, it is possible to argue that the excess turnover was unexpected and the Revenue have the power to allow a higher figure. Evidence in the form of business plans or fundraisers' projections will be useful.

The exemption means that small scale fundraising such as sales of Christmas cards can be safely carried out through the charity thus saving on the additional costs of establishing and running a separate company.

One off fundraising events must follow the statutory rules from Customs who allow VAT exemption for 15 one-off fundraising events of a similar type (including internet) in the same location each financial year, not more than weekly, not raising more than £1,000 each and not interfering with a commercial activity of the same kind.

If in doubt the charity should consider using a **trading subsidiary** to avoid the risk of breaches of trust and taxable profits. The subsidiary can then transfer the profits of the subsidiary to the charity in a tax efficient way under gift aid before 9 months after the period end. In setting up the subsidiary there will be set up costs and investment that the trustees will need to ensure is an acceptable use of charitable funds. Charities normally use a loan set up on commercial terms with a repayment schedule and reasonable interest charges. The expenditure is normally non qualifying from a tax perspective but this rarely causes problems unless in extreme circumstances. The other big advantage is that the subsidiary is free from charity law.

Accounts

Annual report

The purpose of the annual report is primarily to demonstrate and report on the stewardship of the charity. The accounts should show the financial position and the trustees report should explain this as well as showing what the charity is doing and how it will meet its objectives.

Submission must be made 10 months after the year-end to the Charities Commission and Companies House (incorporated charities only).

Charities with subsidiaries will need to produce consolidated accounts.

SORP 2005

Published on 4 March 2005 the effective date for the SORP was for accounting periods starting on or after 1 April 2005 although earlier adoption was encouraged.

The Charity Commission have issued guidance for smaller charities preparing accruals and receipts and payments accounts (charities with income of less than £100,000).

The Charity Commission are now clamping down on defective accounts and a recent survey showed that over 40 percent of accounts submitted by qualified accountants failed to comply with the SORP.

The additional disclosure in the trustees report and the revised format for the SOFA are summarized below.

Trustees Report

SORP 2005 recommends the following seven sections:

Reference and Administrative details

- Names and addresses
- NEW – name of CEO or senior staff

Structure, Governance and Management

- Nature of governing document
- Organisational structure
- Risk management
- NEW - Recruitment, induction and training of trustees

Objectives and Activities

- Legal objects
- NEW - Aims
- NEW - Objects for the year
- NEW - Strategies for achieving objects
- Significant activities
- NEW - Details of social or programme related investments;
- NEW - Contribution of unpaid volunteers

Achievements and Performance

- NEW – A review of charitable activities
- NEW – Report on fundraising performance
- Investment performance
- NEW - Social, environmental and ethical concerns taken account of in investment policy

Financial Review and policies

- Target ROI
- Performance against budget
- Reserves policy
- Grant making policy
- NEW – review of principal funding sources
- Funds in deficit
- Investment policies
- Risk statement

Plans for future periods

Funds held as custodian trustee

The emphasis will be on providing more in depth information in the Trustees Report to explain how funds received are spent or included within various funds in the balance sheet. The report should flow from the objects of the charity to an explanation of the aims, to objectives for the year and the strategy to achieve this, to measurement of performance against objectives and the impact on the various reserves.

SOFA

Accounts are now drafted in a new format which is more time consuming and potentially costly. The comparative figures in the accounts should have been redrafted into the new format.

The new SOFA is designed to link categories of income and cost more clearly.

There are three main categories of income / expenditure:

Fundraising, including voluntary
Investment incomes
Charitable activities

There is a new type of management and administration category of expenditure called 'Governance Costs'.

Support costs and grants are not separately disclosed on the SOFA but shown through 'activity' based accounting splits in the notes to the SOFA. Effectively they will be absorbed into the above categories and a basis of allocation will need to be agreed.

Related party transactions

One of the fundamental principles of charity law is that trustees cannot receive any benefit from the charity, unless the charity's constitution specifically authorises it. This includes:

- payment for acting as a trustee;

- payment for any services he or she or his or her firm performs for the charity;
- rent on property he or she lets to the charity.

Trustees can be reimbursed for reasonable out of pocket expenses.

Disclosure will be made in the financial statements of most charities of transactions with trustees or organisations that they are involved with.

The rules about benefits are taken very seriously by the Charity Commission and many charities are subjected to a Charity Commission investigation as a result of them. Trustees have been ordered to reimburse the charity, even if they did not know that they were not allowed to be paid.

For existing charities, the trustees may apply to the Charity Commission asking to change the constitution to allow payments or benefits to trustees, explaining why the change is necessary. Consent will only be granted if there is a very good reason for it (e.g. professional trustees).

Where any payments or benefits are permitted the trustee would not be allowed to participate in any decision making relating to the payment or benefit.

Audit

Incorporated charities

The requirements for **incorporated charities** with financial years starting on or before 27 February 2007 are as follows:

	Gross income under £90,000	Gross income £90,000 - £250,000*	Gross income over £250,000*
Gross assets under £1.4m	Total exemption	Audit exemption report	Audit required
Gross assets £1.4m-£2.8m	Total exemption	Audit required	Audit required
Gross assets over £2.8m	Audit required	Audit required	Audit required

*For periods starting on or after 27 February 2007 the upper limit has increased to income of over £500,000 or assets of over £2.8m.

Unincorporated charities

The requirements for **unincorporated charities** with financial years starting on or before 27 February 2007 are as follows:

External scrutiny will be required for all charities with income or expenditure over £10,000. Unincorporated charities with income or expenditure over £10,000 but less than £250,000 will have an independent examination. Unincorporated accounts are not pro-rated. If

income or expenditure exceeds £250,000 in the current year *or either of the two preceding years* the accounts must be audited by a registered auditor.

For periods starting on or after 27 February 2007 an audit will be needed if income is over £500,000 or income is over £100,000 and assets are over £2.8k. If income or expenditure exceeds £250,000 and independent examination is needed the independent examiner must be a member of a professional body named in the Charities Act.

Other requirements

Please note that you will need an audit regardless of the above criteria if it is required by your governing document or the Charity Commission order an audit.

Future changes

Further changes are due to take place later in 2007 or early in 2008 to create a single audit framework for all charities whether they are companies or not.

Charities Act

The Charities Act received the Royal Assent on 8 November 2006 and will implement various of the recommendations from the reviews that have taken place in recent years.

Nothing that was previous charitable will cease.

There will be 12 specific charitable purposes including:

Advancement of:

- Education
- Religion
- Health
- Citizenship/community
- Arts/heritage/science
- Amateur sport
- Human rights, conflict resolution, harmony, equality and diversity
- Environment
- Animal welfare

Relief of:

- Poverty
- Financial hardship and disadvantage.
- And other charitable purpose.

And in addition any other purpose currently charitable or which may be regarded as analogous to the above purposes.

The key change will be that the presumption of public benefit will be removed. Any new charities will have to show that they provide public benefit. The Charities Commission may ask charities to explain how they meet the requirement.

Audit limits will change (see above) and will not include expenditure:

Unincorporated charities:

- Income > £500k or
- Income > £100k and assets > £2.8m

Incorporated charities:

- Income > £500k or
- Assets > £2.8m

Trustee payments may be permitted for an additional service that is in the charity's interest provided that certain conditions are fulfilled.

Trustees relief from personal liability may be obtained on application to the Commission and courts where they have acted honestly and reasonably.

A new form of Charitable Incorporated Organisation. To replace incorporated charities that will not be subject to the Companies Acts.

Making mergers of charity's easier.

More flexible use of permanent endowments. Smaller charities will be able to spend the capital as well as income from such assets and there will be new rules for larger charities.

Public charitable collections. A new system is to be introduced.

Useful information

Governing documents

See 'Being a trustee'

Accounts

See 'Accounts'

Minutes

Minutes should be kept of all trustee meetings and are a valuable source of information for new trustees.

Charity commission

The Charity Commission is the independent regulator of charities in England and Wales. The Commission work closely with charities to ensure that they are accountable, well run and meet their legal obligations in order to promote public trust and confidence. They provide a wide range of advice and guidance to charities and their Trustees, and can often help with problems. The Commission has wide powers to intervene in the affairs of a charity undertake Review Visits using an in-depth structured approach like that in CC60 below. More information about the Commission together with a range of guidance for charities can be found on www.charitycommission.gov.uk , or by ringing the contact line **0845 300 0218**.

CC3 The essential trustee
CC8 Internal Financial Controls for Charities
CC11 Payment of Charity Trustees
CC14 Investment of Charitable Funds: Basic Principles
CC20 Charities and Fundraising
CC21 Registering as a Charity
CC24 Users on Board: Beneficiaries who become trustees
CC28 Disposing of Charity Land
CC30 Finding New Trustees
CC33 Acquiring Land
CC36 Amending Charities' Governing Documents: Orders and Schemes
CC42 Appointing Nominees and Custodians: Guidance under s.19(4) of Trustee Act 2000
CC44 Small Charities: Transfer of Property, Alteration of Trusts, Expenditure of Capital
CC48 Charities and Meetings
CC49 Charities and Insurance
CC60 Hallmarks of a Well-Run Charity
CC61 Charity Accounts: The framework
CC64 Receipts and Payments Accounts Pack
CC65 Accruals Accounts Pack
RS1 Trustee recruitment, selection and induction

Companies house

For incorporated charities;

Companies House

Crown Way
Maindy
Cardiff CF14 3UZ
Tel: 0870 3333 636
E mail: enquiries@companies-house.gov.uk
Website: www.companieshouse.gov.uk

Other information

A Self-help trustee peer group:

Charity Trustee Networks

PO Box 633
Godalming
GU8 5ZX
Tel: 01428 682252
E mail: info@trusteenetworks.org.uk
Website: www.trusteenetworks.org.uk

For charities that are involved in fundraising:

The Institute of Fundraising

Park Place
12 Lawn Lane
London
SW8 1UD
Tel 020 7840 1000
E mail: enquiries@institute-of-fundraising.org.uk
Website: www.institute-of-fundraising.org.uk

For information and guidance for Trustees who employ staff is provided by a number of organisations, including:

National Association of Councils for Voluntary Service (NACVS)

177 Arundel Street
Sheffield S1 2NU
Tel: 0114 278 6636
E mail: nacvs@nacvs.org.uk
Website: www.nacvs.org.uk

The National Council for Voluntary Organisations (NCVO)

Regents Wharf
8 All Saints Street
London N1 9RL
Tel: 020 7713 6161
Fax: 020 7713 6300
Helpdesk: 08002 798 798
E mail: ncvo@ncvo-vol.org.uk
Website: www.ncvo-vol.org.uk

Appendix 1 – Type of trustee

CHAIR – a trustee who normally chairs meetings and represents the charity publicly.

TREASURER – a trustee that ensures proper accounts are kept and assists in setting any financial or investment policies.

SECRETARY – can be a trustee, employee or agent. An officer of the company whose duties are normally in an employment contract. The secretary often maintains the statutory registers and minutes, files forms and accounts, arranges meetings and supplies information and accounts when needed.

HOLDING TRUSTEE – is not a trustee but an individual appointed to have custody (of property for example).

CUSTODIAN TRUSTEE – is not a trustee but a corporation appointed to have custody (of property for example).

Do you really know your board?

1	NAME	
	CONTACT	
	SKILLS/EXPERTISE	
	ROLE	
2	NAME	
	CONTACT	
	SKILLS/EXPERTISE	
	ROLE	
3	NAME	
	CONTACT	
	SKILLS/EXPERTISE	

	ROLE	
4	NAME	
	CONTACT	
	SKILLS/EXPERTISE	
	ROLE	
5	NAME	
	CONTACT	
	SKILLS/EXPERTISE	
	ROLE	
6	NAME	
	CONTACT	
	SKILLS/EXPERTISE	
	ROLE	
7	NAME	
	CONTACT	
	SKILLS/EXPERTISE	
	ROLE	

Appendix 2 – Trustee code of conduct

Organisational values

As a trustee of [organisation] I promise to abide by the fundamental values that underpin all the activity of this organisation. These are:

Accountability

Everything [organisation] does will be able to stand the test of scrutiny by the public, the media, charity regulators, members, stakeholders, funders, Parliament and the courts.

Integrity and honesty

These will be the hallmarks of all conduct when dealing with colleagues within [organisation] and equally when dealing with individuals and institutions outside it.

Transparency

[Organisation] strives to maintain an atmosphere of openness throughout the organisation to promote confidence of the public, stakeholders, staff, charity regulators and Parliament.

Additionally, I agree to the following points:

Law, mission, policies

- I will not break the law or go against charity regulations in any aspect of my role of trustee.
- I will support the mission and consider myself its guardian.
- I will abide by organisational policies.

Conflicts of interest

- I will always strive to act in the best interests of the organisation.
- I will declare any conflict of interest, or any circumstance that might be viewed by others as a conflict of interest, as soon as it arises.
- I will submit to the judgment of the board and do as it requires regarding potential conflicts of interest.

Person to person

- I will not break the law, go against charity regulations or act in disregard of organisational policies in my relationships with fellow trustees, staff, volunteers, members, service recipients, contractors or anyone I come into contact with in my role as trustee.
- I will strive to establish respectful, collegial and courteous relationships with all I come into contact with in my role as trustee.

Protecting the organisation's reputation

- I will not speak as a trustee of this organisation to the media or in a public forum without the prior knowledge and approval of the CEO or Chair.

- When prior consent has not been obtained, I will inform the Chair or CEO at once when I have spoken as a trustee of this organisation to the media or in a public forum.
- When I am speaking as a trustee of this organisation, my comments will reflect current organisational policy even when these do not agree with my personal views.
- When speaking as a private citizen I will strive to uphold the reputation of the organisation and those who work in it.
- I will respect organisational, board and individual confidentiality.
- I will take an active interest in the organisation's public image, noting news articles, books, television programmes and the like about the organisation, about similar organisations or about important issues for the organisation.

Personal gain

- I will not personally gain materially or financially from my role as trustee, nor will I permit others to do so as a result of my actions or negligence.
- I will document expenses and seek reimbursement according to procedure.
- I will not accept substantial gifts or hospitality without prior consent of the Chair.
- I will use organisational resources responsibly, when authorised, in accordance with procedure.

In the boardroom

- I will strive to embody the principles of leadership in all my actions and live up to the trust placed in me by (organisation).
- I will abide by board governance procedures and practices.
- I will strive to attend all board meetings, giving apologies ahead of time to the Chair if unable to attend.
- I will study the agenda and other information sent me in good time prior to the meeting and be prepared to debate and vote on agenda items during the meeting.
- I will honour the authority of the Chair and respect his or her role as meeting leader.
- I will engage in debate and voting in meetings according to procedure, maintaining a respectful attitude toward the opinions of others while making my voice heard.
- I will accept a majority board vote on an issue as decisive and final.
- I will maintain confidentiality about what goes on in the boardroom unless authorised by the Chair or board to speak of it.

Enhancing governance

- I will participate in induction, training and development activities for trustees.
- I will continually seek ways to improve board governance practice.
- I will strive to identify good candidates for trusteeship and appoint new trustees on the basis of merit.
- I will support the Chair in his/her efforts to improve his/her leadership skills.
- I will support the CEO in his/her executive role and, with my fellow board members, seek development opportunities for him/her.

Leaving the board

- I understand that substantial breach of any part of this code may result in my removal from the trustee board.

- Should I resign from the board I will inform the Chair in advance in writing, stating my reasons for resigning. Additionally, I will participate in an exit interview.

This was taken from NCVO's publication Best Behaviour: Using trustee codes of conduct to improve governance practice.

Appendix 3 – NVCO Six key competencies of effective boards

What are the specific skills that make trustee boards effective? To find out, researchers Richard Chait, Thomas Holland and Barbara Taylor carried out the Trustee Demonstration Project, a five-year study involving the trustee boards of more than 20 colleges, schools and non-profit organisations in the United States. Overall, their study revealed six important areas (or dimensions) where board competence made a measurable difference to organisational performance.

1. The contextual dimension

According to the study, good board governance begins with a sound understanding of the organisation and its context. It is not enough that individual board members have expertise regarding some aspects of the organisation: the board must always concern itself with the organisation as a whole, the big picture which encompasses the organisation itself, the community within which it exists, and all of its many stakeholders.

The board with a contextual grasp of the organisation it governs, works with, rather than against, the distinctive characteristics and culture of that organisation. Such a board never seeks to impose practices deeply alien to its organisation's traditions and values. At the same time, the clued-in board uses its deep insight to identify and initiate any changes needed to lead its organisation in a positive direction.

Whether supporting the old or bringing in the new, every board decision is guided by a profound understanding of the organisation's mission - coupled with an up-to-the-moment familiarity with the threats and opportunities posed by the organisation's environment. The board members themselves embody the organisation's core values, exemplifying the experience, skills, concerns, and goals of the organisation overall,

To develop this kind of organic approach, boards can:

create board induction programmes for new members which convey a clear sense of the organisation's values, goals and traditions;

adopt the organisational mission statement as key criteria for measuring board performance in its annual evaluation;

review the mission statement whenever board division over an issue looms;

take this discussion up with the chief executive and management team, focusing in the way the organisation's characteristics and basic values set it apart from its competitors

2. The educational dimension

A well-informed board is a more effective board. For highly competent boards, education is a process that never stops. In order to make sure that all board members are as on the ball as they need to be, the board builds in information systems to keep members up to date on organisational activities as well as board responsibilities. The board actively seeks opportunities to educate and train itself, whether it be through listening to presentations from staff members with particular expertise, scheduling a retreat to focus deeply on vital operational issues, or seeking further guidance on methods of good governance.

It looks outward, toward the organisation it leads. And it looks inward, constantly scrutinising its own activities and seeking feedback on its own performance. It regularly sets aside time to analyse its own strengths and weaknesses - and takes positive steps to improve its service to the organisation.

Boards can strengthen themselves in this dimension by:

enrolling in educational programmes, leadership seminars, and strategic retreats;

setting aside time during each board meeting to focus on larger issues such as the organisation's long-term aspirations;

taking a long, hard look at board operations: How does the board spend its time? How does the board test its own effectiveness?;

focusing on past mistakes - and discussing ways to learn from them;

networking with boards of other organisations in related fields;

rotating committee assignments in order to give members a more comprehensive view of the organisation;

collecting evaluative comments from each member at the end of each meeting;

conducting annual surveys of board members on individual and overall board performance.

3. The interpersonal dimension

Boards are often made up of remarkable individuals possessed of an impressive array of management and other skills. However, the truly effective board never lets individual personalities, no matter how brilliant, dominate its governance process. Instead, it encourages group decision-making, teamwork, and a sense of shared purpose. It creates collective goals for the board - and collectively shares the glory (or shame) of evaluation according to these stated aims. It fosters a sense of inclusivity and shared mission among board members and extends this sense of fellowship to staff and stakeholders alike.

Boards can develop this competence by:

building some "slack time" into the schedule for informal interaction among board members;

pairing board newcomers with a more experienced mentor or coach;

ensuring that the board has strong leadership in the form of an elected chair with the authority to shepherd board business effectively and create a cooperative atmosphere at meetings;

4. The analytical dimension

Strange to say, but the best boards, as the survey discovered, are possessed with the capacity for detachment. No matter how passionately committed individual board members are to the organisation's mission, they are able, as a group, to step back from situations and deal with problems analytically. This allows them to see the complexities in the issues they face, and to draw on multiple perspectives.

By cultivating their analytical skills, boards are able to take the long view of difficult situations and to come up with appropriate actions geared to better serve the overall mission. Such boards begin their analysis from a broad outlook - one grounded in their contextual understanding of their organisation. They then search fearlessly for input, actively seeking out diverse viewpoints and even contradictory information. This fact-finding process tolerates ambiguity and recognises that complex problems rarely have simple solutions.

All board members, even those elected by a particular interest group, lay aside their partisan views and try to consider the issues impartially in the light of what's best for the organisation as a whole. Through debate and discussion, the board then grapples with the

ins and outs of its findings and emerges with a set of contingency plans ("if this happens, then this should be the contingency plan") and risk management strategies which it can hand down to its senior staff.

Boards can cultivate their skills of analysis by:

seeking concrete and even contradictory information on ambiguous matters;

consulting outsiders to draw in different viewpoints;

brainstorming alternative views of issues;

asking some board members to act as critical evaluators or "devil's advocates," exploring the downside of all recommendations;

developing contingency and crisis plans.

5. The political dimension

The effective board has political savvy. That is, it understands that one of its primary responsibilities to the organisation is to develop and maintain healthy relationships among key constituencies such as organisation members, volunteers, clients, government agencies, and community groups. The board, which cultivates its political awareness, always respects the integrity of the board governance process, never allows individuals or groups within the board - or without - to undermine the board's essential stewardship role. By the same token, it respects the authority of its staff at all levels, never meddling in areas where staff members should have the freedom to take decisions.

Such a board keeps an eye on staff morale, using it as an indicator of the health of the organisation. The effective board regularly consults with key constituencies such as members' groups, clients, and community leaders to determine whether the board - and the organisation it leads - is having the impact it should. While dealing with board business, the wise board makes an effort not to stir up unnecessary conflict among its members - while encouraging lively debate. By the same token, it avoids sending down decisions that will create win-lose situations for the executive staff or the organisation as a whole: Sensitivity is the key. Boards can develop their political know-how by:

widely distributing profiles of board members and annual reports in order that the staff and stakeholders will have a clear notion who the board is and what it does;

inviting staff and users of services to serve on board committees thus strengthening ties with the constituency;

inviting other people in leadership positions to address the board on relevant issues;

establishing multi-constituency task forces which involve a broad array of stakeholders;

visiting projects with staff to learn more about the realities on the ground;

volunteering to work alongside staff on high-level, ad-hoc projects;

working closely with the chief executive to develop and maintain processes that enable board members to communicate directly with stakeholders;

monitoring the health of relationships and morale in the organisation;

keeping options open and avoiding win/lose polarisations;

being informed about - and sensitive to - the legitimate roles and responsibilities of all stakeholders.

6. The strategic dimension

This final dimension often presents the biggest conceptual challenge for board members. Although many may have long experience managing operations on the ground, few coming onto a board for the first time recognise the true role of the board as the strategic engine behind every voluntary organisation. The board envisions and shapes the organisation, devises its mission statement, and steers it toward the future. And it is the board, as a body, which must eventually take responsibility for the organisation's long-term success or failure.

With this in mind, the strategically adept board puts in place information systems designed to keep members up to date with the most important issues. It sets board agendas which focus on these issues, avoiding wasting precious board time in debating operational trivia. Small issues, details, minutiae, are handed off to staff members: For example, it is not the board's business to decide what day the car boot sale should be held! It is the board's business to realise when there is going to be a shortfall of funds to go to a certain, cherished project - and to take steps in advance to remedy the problem, authorising staff to initiate fundraising activities.

The strategic board always keeps one eye on the future, attempting to anticipate problems and trends, and to set the organisation on the right track to meet them head on.

Boards can develop their strategic skills by:

requiring regular presentations by the chief executive on organisational priorities and strategies;

reserving time at meetings to discuss visions of the future with the chief executive;

establishing a set of board priorities and work plans which focus on strategic points;

developing a strategic annual agenda for the board and its committees;

structuring the board's meetings to concentrate on strategic priorities;

reinforcing attention to priorities by providing key questions for discussion in advance of meetings;

monitoring the use of board time and attention - and correcting the balance if too much time is being spent discussing matters other than strategy.

Conclusion

As the Trustee Demonstration Project found, boards that develop their competency in these six key dimensions are better able to provide their organisations with quality leadership. What's more, organisations whose boards actively improved their governance skills became measurably more successful in terms of operating revenues, net revenues, institutional wealth, financial reserves, and proportionate investment in service areas!

Board business lays at the heart of all organisational business - and the better the board's performance, the better the performance of the organisation as a whole.

Further resources

The Effective Board of Trustees, Richard P Chait, Thomas P Holland & Barbara E Taylor, American Council On Education (Oryx Press - 1993)

Improving the performance of governing boards, Richard P Chait, Thomas P Holland, & Barbara E Taylor, American Council On Education (Oryx Press - 1996).

How to build a more effective board, Thomas Holland (National Center for Nonprofit Boards, Research in Action Series, 1996).

Measuring Board Effectiveness; A tool for Strengthening Your Board, Thomas P Holland and Myra Blackmon (National Center for NonProfit Boards, 2000)

Appendix 4 – NVCO Board review

1 Values, vision, and policy

- 1.1 The organisation regularly re-assesses the need it was set up to tackle.
- 1.2 The values of the organisation are clearly understood and stated.
- 1.3 There is a clear vision and sense of purpose.
- 1.4 There is a statement of mission or aims, which is well known.
- 1.5 The mission is fully aligned to the objects set out in the governing document.
- 1.6 The Board has defined policies to guide the organisation's activities.

2 Priorities and strategy

- 2.1 The Board has agreed the major priorities for the work of the organisation.
- 2.2 The Board has agreed a long-term strategy to achieve its priorities.
- 2.3 The Board regularly reviews the external environment for changes that may affect the strategy.
- 2.4 The organisation has realistic objectives and plans to put the strategy into action.
- 2.5 The authority given to staff to implement plans is clearly defined.

3 Monitoring and standards

- 3.1 The Board has agreed standards for judging the value of the organisation's work.
- 3.2 The standards are used systematically to monitor the progress of the organisation.
- 3.3 The systems for monitoring performance provide reliable, valid and timely information.
- 3.4 The organisational structure is fit for its purpose and adds value to the organisation.
- 3.5 There is an agreed code of conduct for Board members, which is monitored by the Board.

4 System and governance

- 4.1 There is a clear structure for governing the organisation.
- 4.2 The role of the Board, sub-committees and working groups are clearly defined.

4.3 The roles of the Chair, Vice-Chairs and Treasurer have been clearly defined.

4.4 The Board, sub-committees and working groups demonstrably add value to the organisation.

4.5 Board meetings are effective when measured against standards set by the Board.

4.6 There is a budget for the full costs of the Board, sub-committee meetings, which is regularly reviewed.

5 Capacity to govern

5.1 The Board contains a suitable balance of skills and experience to carry out its role effectively.

5.2 The Chair and other honorary officers have appropriate skills and experience to carry out their roles effectively.

5.3 There is a Board member recruitment, development and training strategy.

5.4 There is a budget for Board member training and development.

5.5 The organisation provides all reasonable practical support to enable Board members to carry out their roles.

5.6 There are agreed standards for the performance of the Board and its members.

5.7 There is a system for appraising the performance of the Board, and its members.

6 Accountability

6.1 The Board is clear who the beneficiaries of the organisation are.

6.2 The Board has a clear understanding of which other stakeholders there are.

6.3 The organisation accounts systematically to all of its stakeholders.

6.4 The organisation communicates effectively with all its stakeholders.

6.5 The Board can account clearly for how the organisation contributes to the greater good of society.

7 Partnership with the chief executive

7.1 There are suitable processes to ensure an effective partnership between the Board and the Chief Executive Officer (CEO).

7.2 The role of the Chair in linking the Board to the CEO has been clearly defined.

7.3 The role of the CEO is clearly defined.

7.4 The boundaries between the role of the Board and that of the CEO are clear and are reviewed periodically.

7.5 The Board establishes clear limits to the authority of staff, subcommittees and working groups.

7.6 The CEO is provided with effective support and supervision.

7.7 The performance of the CEO is appraised each year.

8 Stakeholder participation

8.1 Stakeholders are involved in defining the standards for judging the organisation's work.

8.2 There are effective processes to ensure that the users of the organisation's services have a real voice in decisions about the services.

8.3 The views of the stakeholders are regularly gathered and considered by the Board.

8.4 Where appropriate, there are clear systems for the election or appointment of key stakeholders as trustees.

9 Financial health

9.1 The organisation is solvent.

9.2 There are sufficient reserves.

9.3 There is an effective system for financial management and accounting.

9.4 There is effective financial reporting to the Board as a whole.

9.5 The Board as a whole is competent in taking financial decisions.

9.6 The assets are well managed.

9.7 There is an effective relationship between the Board and the organisation's auditors.

9.8 The effectiveness of the auditors is reviewed regularly.

9.9 There is adequate insurance, which is reviewed annually.

10 Legality

10.1 The Board is properly informed as to its legal responsibilities.

10.2 The organisation meets all its legal obligations.

10.3 Board members are aware of their own legal responsibilities.

10.4 The Board has access to appropriate legal and professional advice.

This document was produced by Kevin Ford, the founder of Ford Partnership, for NVCO. He has conducted research into policy and training needs of trustees for both the Charity Commission and NCVO.

Burgis & Bullock contact information

No responsibility for loss occasioned to any person or body acting or refraining from action as a result of the material in these notes can be accepted by the authors or the practice.

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Sarah joined Burgis & Bullock 5 years ago after working for a large international practice in London and Birmingham. She has worked with publicly funded, charitable and not-for-profit enterprises for the past 15 years. Sarah now acts for local charities in a personal and professional capacity.

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As specialists with considerable experience in the charity sector we can offer trustees specific advice on the issues facing them as well as on their accounts and tax issues.

New challenges

Businesses and organisations are constantly facing new challenges in a changing world. New legislation and the uncertainty of the financial markets are just two of the factors influencing continued success.

That is why the range of business and personal financial services we offer is constantly under review.

As well as the traditional areas of expertise offered by chartered accountants such as audit, accounting, tax planning, general financial and business advice, we now focus on areas such as pension advice and information technology.

Audit and Accounting

We provide our clients with valuable and accurate information about their business.

Careful planning allows us to tailor our audit approach to match your requirements, offer constructive advice during the assignment and deliver the completed work at the agreed time. Services include:

- Preparation of management accounts
- Implementation of accounting and management information services
- Payroll services and book-keeping services
- Preparation of annual accounts
- Statutory auditing

Tax Planning

Effective tax planning and sound timely advice can lead to substantial benefits and savings both for individuals and for businesses. Our specialist taxation partners and staff have considerable experience in assisting clients on matters of personal and business taxation. Services include:

- Business and corporate tax planning
- Personal and family tax planning
- VAT and PAYE management and advice
- Personal annual tax return, including self assessment
- Tax compliance work
- Trusts and estate planning
- Foreign taxation advice for overseas business operations and individuals

Business Finance

Adequate financing combined with effective financial planning and control is fundamental to success, whether a business has just started or is well established with a desire to expand. We offer a wealth of support in the area of business finance including:

- Preparation of business plans
- Preparation of profit forecasts, cash flow and balance sheet projections
- Financial proposals to banks and other financial institutions
- Advice on raising finance including grants, debt and equity finance, venture capital etc
- Business valuations
- Assisting with mergers, acquisitions and disposals
- Arranging management buy-outs and buy-ins

Services to new businesses

We understand that the needs of smaller and developing business are very different to those of larger and more established companies.

We work closely with businesses in the early years, taking care, wherever possible, to maintain continuity of staff and management. We provide support for new businesses with advice on:

- Financing new business start-ups
- Business planning
- Design and implementation of accounting systems and budgeting procedures

Financial Services and Independent Pensions Advice

Burgis & Bullock offers independent financial advice on all aspects of personal and family matters including tax and estate planning, pensions and personal investments. Advice is available from qualified members of the Burgis & Bullock Financial Services team, who have over 20 years of experience in pensions and investment planning.

Business Advisory Services

The pace of technological change makes it increasingly difficult to maintain the skills and knowledge necessary to ensure the continued development of a business.

To help clients keep abreast of the latest developments, Burgis & Bullock has set up a specialist business advisory services team to provide impartial and objective advice to clients who are unable to gain ready access to technical know-how.

Many of the services we offer can attract financial assistance through government-sponsored schemes. These services include:

- Business planning
- Marketing
- Computer systems, installations and staff training
- Recruitment and human resources
- Training

Sage Services

Accurate, up-to-the-minute financial information is vital for any business, large or small. Burgis & Bullock can provide advice and support on a range of Sage accounting software, which will improve the efficiency of your business. Our Sage Services team can help with:

- A free assessment of your business requirements
- Implementation programme and training
- Advice on computer hardware
- Assistance with upgrading

Litigation Support

On instructions from solicitors, Burgis & Bullock is often called in to advise on financial issues relating to matrimonial disputes, professional negligence claims, commercial disputes and compensation claims for accidents.

The range of business and personal services we offer is constantly under review to meet new challenges in a changing world.

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No responsibility for loss occasioned to any person or body acting or refraining from action as a result of th

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The firm was founded in 1846 and has expanded to become a thriving and diverse practice advising clients nationally as well as regionally. Based at the one site in Leamington Spa, our 26 partners and over 190 staff adopt a team approach drawing on experience across departments.

Regularly mentioned in the Legal 500 as a significant practice in the West Midlands, a number of our partners have been recognised as "leaders" in their respective fields. A major development recently has been the move to new, modern premises on the outskirts of the town. Not only are all partners and staff working in an open plan environment which facilitates better cross-team communication but also the overall facilities are better geared to serve the needs of our clients and visitors. We attribute the success of the firm to the development, over the past 20 years, of niche areas of the law within the general practice and the strong growth of our charity sector practice underlines this approach.

This sector specific approach has enabled Wright Hassall to compete with firms of similar standing nationally and has given its fee earners the expertise to be able to provide advice across all areas of work.

The work we undertake for charities includes:

- obtaining charitable status and incorporation
- director & trustee duties and responsibilities

- commercial agreements concerning charities
- reorganisations
- regulatory aspects of charity governance
- terms & conditions of grant giving
- employment
- intellectual property matters
- property including sale, purchase and leasehold

We also produce a regular e-bulletin as well as guides and articles for the sector, addressing the practical problems faced by charities.

Mark Lewis, Partner

Mark is a partner in the commercial department. He has particular experience in acting for charities and not-for-profit organisations including drafting agreements and contracts as well as advising on constitutional issues. He is experienced in negotiation with such bodies and in protecting the interests of charitable bodies. In addition he has, for many years, been a contributing editor of Butterworths Corporate Law Service and is the Consultant Editor of the Law Society's book on The Companies Act 2006.

OTHER PRINCIPAL AREAS OF WORK:

Agriculture: The agricultural team advises local landowners, farmers and major agricultural organisations on all aspects of agricultural law including particular expertise in regulatory matters including the Single Payment Scheme.

Commercial Property: The firm advises a number of blue chip plcs on their property matters as well as advising on investment property, leases, the sale and purchase of commercial property and building development work.

Construction: The team advises on all aspects of contentious and non-contentious work, including PFI projects. The firm also offers an effective dispute resolution service.

Corporate/Commercial: Work includes the sale and purchase of companies and business assets, MBOs and joint ventures. The firm is also strong in employment law, commercial contracts, partnerships, banking law, business formations, intellectual property and all licensing matters.

Housing Associations: This well-regarded department boasts one of the leading practitioners in the country. The team deals with every legal requirement of social

housing providers.

Litigation: The department covers a number of disciplines: commercial, property, including landlord and tenant, construction, professional negligence, clinical negligence and personal and corporate insolvency. The firm also has a matrimonial department with a formidable reputation.

Local Government: The team covers all aspects of local government work, including corporate governance, planning, environment and highways.

Private Client: Work includes advising on trusts, estates and probate as well as residential property transactions.
