



BULLETIN SEPTEMBER 2009



This is a bulletin which I send out regularly to around 10,000 clients, contacts, friends, friends of friends so forth, to keep them in touch with what's going on in the world of charities. So much new material coming along right now that these bulletins write themselves. All I have to do is to sit hunched over my trusty typewriter tapping away at it, unlit cigar clamped between my teeth, glass of Glenlivet at my elbow, faithful dog at my feet.

Daryl Martin

LOG:

I've thought long and hard about using a blog to stay in touch on current issues. I've taken the plunge. If you have time on your hands, rather than get out more or spend time with your family why not check out my blog. ([Daryl's Blog](#)) I promise to try not to waste your time, but that's a risk we will both have to take.

VAT – CHARITIES RENT EXEMPTION:

Where charities rent property they can opt not to have VAT charged provided the amount of any non charitable use is not more than 10%. From July next year this will be reduced to 5%. Another change slipped quietly through virtually unnoticed at the time. There is also now a requirement to monitor usage for 10 years to make sure the charity doesn't carry out more business activities than originally anticipated. (Thanks Third Sector)

CHARITY COMMISSION DEADLINES:

Some of us aren't good at getting our returns and accounts filed. A recent survey disclosed that over 10% of charities are late. This isn't good news. You don't get fined (unless you are a company in which case Companies House will fine you. [see our online news: [Being late costs more!](#)]) If your accounts aren't ready, send them to us, we will hurry especially for you.

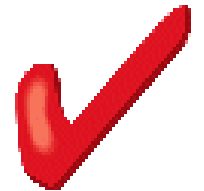
IDENTITY THEFT:

Often in the news, but this point may have escaped your notice. If you are a company director of a charity, a wealth of your personal data is stored at Companies House and is available for a small fee – dob, full address and occupation etc. With the information available a thief can steal not only your identity but your whole company, by changing the registered office and appointing new directors. It's costing businesses £50m a year. A matter of time before company charities will be seen as a soft target. What can you do to minimise risk? From 1st October you can register a service address to be shown in the public



Induction Programme for New Trustees:

We will agree a plan to induct new trustees and work with you to implement it. Contact us for further details: www.iel.org.uk



Charity HealthCheck

Does your Charity conform to the requirements of the Charity Commission? Do your Operational Procedures need reviewing? Contact us on 01243 555611 (ask for Rachel) or email support@iel.org.uk to find out how we can help.



End of Year accounts, and Independent Examination:

Our services are fast, user friendly and cost effective. We can help with any preparation

register. Personal addresses will then go onto a separate register not open to the public. Anthony Collins released some useful briefing tips; [e-mail](#) us for a copy.

COMPANIES HOUSE:

With the final changes in the Companies Act 2006 coming into force on 1st October, Companies House is going to be exceptionally busy implementing new systems. For a few weeks everything will understandably slow down. Don't take chances, if you are submitting deadline sensitive documents allow at least a few extra days up until Christmas.

HOOKED ON E-MAIL?

According to a Harvard Business Publishing survey of 4,000 users in the USA, almost 50% were 'hooked' on e-mail. 60% checked their e-mails in the bathroom, 15% checked it in church, and over 10% did all this secretly. Sound familiar? Get help fast! (I was impressed that 15% of the random sample of 4,000, goes to church: doubt you would find that in the UK!)

OUR CLIENTS:

When I look at the current client list I am amazed, and quite humbled, by the number and range of our client base. We have clients from pretty well all denominations, climate change charities, homeless, drug abuse, Homestarts etc. We have over 700 active clients, and still seem to be able to give a personal service. We are strengthening our team with capable people, who understand the heartbeat of charities. When you contact us we make it our aim to make sure you are looked after.

REACH OF DUTY:

In my recent trustees' briefings I make a point of covering trustee accountability and how it can affect an individual trustee. Recently the Court of Appeal said that where one director simply rubberstamps another director's decision, they can be held to be in breach of duty. This decision makes it clear that all directors have 'inescapable personal responsibilities' and that they must always exercise 'independent business judgement'. So you can't say, 'I was bullied' or 'I left it to others'. This won't be a problem in the majority of charities which are well run, but if you do have issues, get along to one of my training/briefing sessions. My aim is to remove the obstacles and equip you to do a good job without worrying about whether you are doing the right thing.

ON COMPANY CHARITIES:

Someone wrote in recently pointing out that I was not distinguishing between incorporated and unincorporated charity trustees. He's quite right of course, but I think 'good practise' which applies across the board.

GOVERNING DOCUMENTS:

This bulletin is once again homing in on companies. This is largely because charity specialists are still getting to grips with the recent extensive changes in the law. From October 1st, all companies are deemed to be operating under the new style document, known as the Articles. This means that where there is a conflict with our existing memo and articles, the new Articles take precedence. At some stage

work needed, and help resolve any issues that may arise.

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The latest in charity accounts software, simple but powerful and comprehensive. Check out the [Paxton website](#) for a demo. Don't forget we are accredited trainers for Paxton so call us for a quotation on 01243 555611 (ask for Viv) or email support@iel.org.uk



NVM HR & Recruitment:

Professional HR advice which is affordable, reliable and quick! Check out the [NVM website](#).



Company Secretary Service:

A number of Charities have already signed up to this new

may benefit you to have your governing document brought into line with the new articles. This means you have clarity in the event of anything going wrong. Contact Rachel if you need help

QUESTIONNAIRES:

Don't you just love them! When we set this bulletin up some years ago budget constraints meant we had to keep it very simple, all we have is your e-mail address. It would help me if I knew a bit more about whom I was writing to, and Tony has devised a very simple online questionnaire which is a model of simplicity (it took me 15 seconds to complete). If you can spare half a minute, please click on the link and fill it in. [[Bulletin Questionnaire](#)]

TRAINING/ BRIEFING:

We are increasing the range of our training capability, from trustee training to charity software and HR, and moving increasingly into mediation and consultancy. We are getting requests in weekly, so if you are interested in finding out if we have something which might help you; please complete the online enquiry form and we will get back to you. [[Training Enquiry](#)] We are planning trustee training in West Sussex on November 6th or 13th, spaces still available. I don't go above a dozen or so, if more apply we can easily throw in another day.

TRAINING INDEPENDENT EXAMINERS:

We have put October 14th aside to provide one day intensive training on independent examinations. It's also useful for charity treasurers and book-keepers who want to deepen their understanding of charity accounts. Contact Louise for a synopsis and costs etc. The course is filling but we can fit a few more in. (We can do this elsewhere in the UK if there is demand; see enquiry form above)

PUBLIC BENEFIT:

Briefing a board a little while ago on this subject, I had an uncomfortable thought that they might not actually be providing a public benefit, and might have to put in some hard thinking to establish that they do pass the tests. They looked a bit like a business to me. We have done some work ourselves on clients where work is needed in this area. Contact us if you need help, especially when you are writing your annual report. Not a problem for most charities, of course, but there will be some issues surfacing especially where fees are charged.

REGISTRATION OF EXCEPTED CHARITIES:

The expectation was that all excepted charities with over £100,000 turnover would be registered by October. If you haven't met this deadline, don't worry, but make sure you are getting on with it. The important thing is that you end up with a governing document that is right for you, whether you should be incorporated or not (in many cases we are strongly recommending incorporation). I have a number of visits booked to brief charities on what's involved in registration and whether incorporation is appropriate. Book me in if I can help you.

SETTLING AND BARRING:

Our ever patient Rachel finally got me to agree a mention of this. There has been a lot of recent mention in newspapers with a hue and cry building up. I suspect that

service. [Contact us](#) for details.



Gift Aid:

[Email Janice](#) if you need help on your gift aid claims or if you need envelopes for cash donations



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the government will bow to the inevitable and come up with some changes, so anything I write may soon be out of date. Meantime, make sure you are satisfied that you have taken all necessary steps to protect children and vulnerable adults. Churches particularly can be a magnet to the wrong sort of people for the wrong reasons. [Checkout our [online briefing paper](#)]

AND FINALLY: first to inspire you, then to make you laugh

finish each day and be done with it. You have done what you could; some burdens and absurdities have crept in; forget them as soon as you can. Tomorrow is a new day; you shall begin it serenely and with too high a spirit to be encumbered with your old nonsense.' Ralph Waldo Emerson.

The patient said, 'doctor, I have this horrible feeling I am turning into a moth'. The doctor gently replied, 'you need to see the psychiatrist, he's next door'. 'Yes, I was on my way there but I saw your light was on'.

can't leave you like that so here's another one: 'I've failed over and over again in my life and that is why I succeed.' Michael Jordan.

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