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On Becoming a Charity Trustee

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On Becoming a Charity Trustee

Introduction & Welcome

Trustees are the lifeblood of all charities. Without their enthusiastic, dedicated, and philanthropic contributions no charity whatever its size can exist.

But there is more to being a Trustee than occasionally turning up to Trustees' meetings and voting.

All Trustees are equally responsible for the proper management of The Charity in accordance with its charitable objects and charity law. Therefore, the majority decision of the Trustees is legally binding on ALL Trustees, even if they voted against the decision or were not present at the meeting at which the decision was taken.

It is therefore most important that all Trustees fully understand their role and responsibilities and take them seriously.

The purpose of this Briefing Paper is to help you with that. It is **not** a definitive statement of those roles and responsibilities, just a brief overview of the most important areas with reference to more detailed and specific documents (*eg:* guidance documents published by the Charity Commission), most of which are rather more authoritative statements of charity law.

Before being appointed a Trustee you will be required to make a written declaration that you are aware of (and, in some cases, have read) the documents referred to in this Briefing Paper and will abide by them.
Guidance which is required reading is indicated by the icon to the left. Recommended guidance which you should be aware of and have to hand to refer to when necessary, is listed below.

Who Are a Charity's Trustees?

The Trustees of a Charity, whatever its size, are the group of volunteers who have the ultimate responsibility for running and managing the Charity for the Public Benefit in accordance with its governing document (*ie:* its Constitution, Memorandum & Articles of Association, etc) and in compliance with charity law.

Different charitable organisations may call their Trustees different names – *eg:* Directors (of a charitable company), Committee Members, Elders (of a Church), Management Board. But whatever they are called, the individuals who have the ultimate responsibility for the governance of the Charity – *i.e.:* are allowed to vote on the decisions of the governing body (Board of Trustees/Directors, Management Committee, Executive Council) – are, under charity law, the Charity's Trustees.

It is important that the Trustees are clear about who are and are not legally Trustees as it is very easy to blur the distinctions.

Common areas of misunderstanding are the "Trustee" status of:
(a) people with honorific roles (*e.g.:* Honorary President, Emeritus Member) who may attend Trustees' meetings only occasionally and do not share full responsibility for the running of the charity;
(b) senior administrative employees (particularly if they have an executive role and title with significant delegated responsibilities, *e.g.:* Chief Executive Officer or Director of Finance or HR) who frequently attend Trustees' meetings and contribute to their discussion for good pragmatic reasons, to guide Trustees and to respond to queries.

Neither of those groups are legally Trustees[1] and, therefore, neither are allowed to vote at Trustees' meetings or to be counted as an attendee when determining if the meeting is quorate. Of course, the contributions of such people to the discussions of the Trustees are important and, in many cases will have a crucial influence on the decisions made by the Trustees. But if they were allowed to vote and their vote(s) was(were) decisive in determining the outcome then that decision would be invalid and would not be upheld if challenged.

[1] *There are some exceptions to this, but they are very rare and generally require the explicit permission of the Charity Commission. They are therefore unlikely to apply to the typical small charity.*

By corollary – if any persons, including those in either of the above groups, were allowed to vote on the governance of the charity they would effectively be being treated as Trustees and would therefore have to: (a) be registered as Trustees with the Charity Commission; (b) take an equal share of the responsibility for the governance of the charity; (c) have to comply with charity law regulations and the charity's governing document on the remuneration of Trustees.

What Are a Trustee's Responsibilities?

The responsibilities of Trustees were well summed up in an earlier edition of Charity Commission guidance and more recently in a jigsaw logo:

Trustees have collective responsibility – and must accept, ultimate responsibility for directing the affairs of their charity, ensuring that it is solvent and well-run, and delivering the charitable outcomes for the benefit of the public for which it was set up.
Trustees must work together as a team and have collective responsibility for their charity."

The current (revised in 2015) Charity Commission guidance documents on Trusteeship can be found on the website: *https://www.gov.uk/government/publications/the-essential-trustee-what-you-need-to-know-cc3*

The guidance publication, **"Being a Trustee",** is 20 pages long. But it is described (accurately) as being an "Easy Read", with well-spaced, jargon-free text and plenty of pictures. It is mandatory reading – but it is just an overview.

The detailed guidance publication, **"The Essential Trustee: What you need to know, what you need to do"** is some 40 pages long and is rather more "legalistically technical". It probably isn't essential for the Trustees of small charities to be intimately familiar with every word from cover to cover. But they SHOULD nevertheless be familiar with its contents and guidance and SHOULD always have a copy ready to hand to consult should any issues arise.
For that reason, it is also flagged as "mandatory reading" rather than just "background reading".

"The bottom line", as indicated in the Introduction is that:
All Trustees are equally responsible for the proper management of The Charity in accordance with its charitable objects and charity law. Therefore, the majority decision of the Trustees is legally binding on ALL Trustees, even if they voted against the decision or were not present at the meeting at which the decision was taken.

In addition to the guidance documents published by the Charity Commission, as referred to above, there is an excellent guidance document on how Trustees should go about managing and governing their charity: *"Good Governance – A Guide for the Voluntary and Community Sector"*, published by a consortium led by the NCVO (National Council for Voluntary Organisations) and downloadable from the website: *www.governancecode.org/*

This, too, is an important reference document which all Trustees must at least be aware of and have readily to hand when more specific details on Good Governance procedures are required.

Understanding The Charity's Governing Document

What your Charity's governing document is called will depend on the legal status of the Charity. Organisations which are incorporated charitable companies will be governed by their Memorandum & Articles of Association, registered with Companies House as well as with the Charity Commission. Other charities may have a Constitution or simply their "Rules".

But whatever the governing document is called, and how simple or complex it is, it is vital that all Trustees have to hand a copy of it and are absolutely familiar with the Charity's objects. A copy of The Charity's own governing document should therefore always accompany this Briefing Paper when being sent to Trustees, whether prospective, new, or established.

Charity law is quite specific – a charity can only do things which are (a) consistent with its objects; (b) are for the Public Benefit. And the primary responsibility of the Trustees is to ensure that their charity adheres to that.

What is the Difference Between Trustees & Members?

This is a common cause of confusion, particularly in the Foundation model for Charitable Incorporated Organisations (CIOs) where the Trustees are the only Members, and *vice versa*.

The difference seems to originate from the legal structure of companies which have Directors, who run the company, and Members, who own the company (*i.e.:* the shareholders).

As outlined in section above, the Trustees of a charity have the legal responsibility for running the charity in accordance with its charitable purposes and constitution and charity law. In that sense they are like the Directors of commercial companies – and for organisations which are charitable companies, the Directors of the company for the purposes of company law are the Trustees of the charity for the purposes of charity law. A charitable company cannot have Directors who are not Trustees, nor Trustees who are not Directors.

However, as Not-for-Profit organisations, charities (even if they are charitable companies) do not have members/shareholders who would be entitled to a share of its profits, if it made any. The members of a charity are therefore just a vestige of the members/shareholders of a company inasmuch as:

a They have limited liability in the event that the organisation winds up with debts:
(i) in the case of a commercial company, any assets (shares – ie: money invested in the company) that the members have must first go to paying off the company's debt;
(ii) in the case of a charity the members have an obligation to make a contribution (limited by the charity's governing document) towards paying off the debts.

b: In recognition of their liability (albeit limited) the members of the organisation (charity as well as company) have certain powers to control the way in which the organisation is run, namely:
(i) they can make changes to the organisation's governing document;
(ii) they can appoint and remove Directors/Trustees.

Therefore, in practice the members of a charity actually have very little power to determine the way in which the charity is run on a day-to-day basis – that responsibility lies solely with the Trustees. However, Trustees have no powers to change the governing document and, although they can usually appoint new/additional Trustees on an interim basis, all such interim appointments are subject to ratification by the Members at the next General Meeting.

Of course, in charities which have members as well as Trustees (the Association model for CIOs, or many Unincorporated Associations) it would be a very unwise Board of Trustees which ignored the wishes of the charity's members. But the Members cannot direct the Trustees to do things which the Trustees do not feel are in the best interests of the charity or are not in accordance with charity law. In the event of any dispute between the Trustees and the Members the only powers that the Members have to bring about the changes they desire are either: (i) to propose and vote through changes the charity's governing document; or (ii) to propose and vote through the removal of Trustees and the appointment of other Trustees more sympathetic to their views. And in both cases, of course, neither of those options are allowable if they would result in the charity being in breach of relevant legislation. For example: any Members' resolution to change the purposes/objects of the charity would require the permission of the Charity Commission before the change could become effective, even if approved by a substantial majority of the Members.

So, Trustees who are also Members of their charity have to get used to "having two hats to wear".

On matters relating to the day-to-day running of the charity, whilst the opinions of Members will (ie: should) be carefully taken into account, it is only those entitled to "wear a Trustees' hat" who can make the decisions – ie: vote such matters at a Trustees' Meeting.
But on matters relating to the governance of the charity (the wording of the governing document and who are, and are not, Trustees) it is only those entitled to "wear a members' hat" who can make the decisions – ie: vote on such matters at a General Meeting.

Public and Private Benefit

The concepts of Public Benefit and Private Benefit are quite subtle and can, at times, be rather difficult to understand and apply. The Charity Commission guidance on Public Benefit and Private benefit is quite extensive and it is not expected that Trustees will have read all of it "from cover to cover". But they must have taken the time to look at the Charity Commission's guidance, which can be found on its website: *https://www.gov.uk/guidance/public-benefit-rules-for-charities* and familiarised themselves with the key concepts and principles.

What the Charities Act requires

The following is taken from one of the Charity Commission's webpages of Public Benefit rules and is mandatory reading for all Trustees (fortunately it is very short).

https://www.gov.uk/guidance/public-benefit-rules-for-charities#report-on-public-benefit

> *All charity trustees have a duty to 'have regard' to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.*
>
> *As a charity trustee, 'having regard' to the commission's public benefit guidance means being able to show that:*
>
> - *you are aware of the guidance*
> - *you have taken it into account when making a decision to which the guidance is relevant*
> - *if you have decided to depart from the guidance, you have a good reason for doing so*

"Public Benefit" is exactly what it says:

It must be BENEFICIAL, and any detrimental side-effects must not nullify those benefits;
It must be for the PUBLIC: that is for the community as a whole not for specific/selected individuals.

In particular, a charity cannot exist just for the benefit of its member, though the members of a charity **can** benefit, but **only** if they are within the categories of beneficiaries for which the charity was established. So, for example, a charity established to provide public benefit by providing support to those who are deaf can provide those benefits to deaf people who are also members of the charity but cannot restrict the benefits it offers to just those who are its members.

Private Benefits are the benefits received by an individual.

Private Benefits (also called "Personal Benefits) are most often financial (a payment for "services rendered"). But that isn't always the case – anything that is of benefit to an individual (*e.g.:* a free complementary health session; free transport or accommodation; giving that individual preferential treatment over others) is a "Private Benefit", even if "no money changes hands".

In order for a Private Benefit to be allowable under charity law it must be:

NECESSARY: that is, the charity would not be able to provide its charitable services to the public without making that payment/benefit to the individual(s) concerned;

INCIDENTAL: that is, the payment/benefit must have arisen naturally and inevitably in the course of providing the Public Benefit – a charity must not take on a particular activity, even if of charitable benefit to others, in order to create the opportunity to provided private benefit to individuals;

REASONABLE: the level of the payment/benefit must be commensurate with the "normal going rate" for the service provided by individual. So, for example, it would not be legal to pay a person a higher than normal salary for the work they do or allow them to upgrade to "First Class" travel.

Whenever the Charity's funds are being spent it is the responsibility of the Trustees to ensure that such expenditure meets the "Necessary, Incidental and Reasonable" criteria.

For more detailed guidance on Private Benefit see the Charity Commission's website:
https://www.gov.uk/government/publications/examples-of-personal-benefit/examples-of-personal-benefit

Financial Responsibilities

A particularly important area of responsibility for Trustees is the financial management of The Charity. As with all other aspects of charity governance and management, all Trustees share the responsibility for the financial management of The Charity, even where they have appointed a Treasurer, accountant or bookkeeper to deal with the day-to-day administration of the finances.

The Charity Commission and the law recognise that the level of financial responsibility of individual trustees is limited by their professional knowledge – *e.g.:* a professional accountant would be expected to apply a higher level of knowledge and expertise than "the person on the Clapham bus". But should a charity's finances "go wrong" (*e.g.:* were misappropriated or used for purposes which were not consistent with its charitable object) Trustees would not be able to side-step their responsibilities by saying *"Oh !!, It's nothing to do with me!! I just left it all to the Treasurer"*. They would be expected to demonstrate that they had made reasonable efforts (*i.e.:* commensurate with their level of financial expertise) to satisfy themselves that a particular item of income or expenditure was appropriate.
For example: Whilst a Trustee with no financial expertise might be excused for being misled by a professional accountant on a technical matter of accruals accounting, they would not be excused if The Charity's funds were spent on something that was clearly not consistent with its charitable objects with which they should be familiar.

General & Restricted Funds

One aspect of charity finances which all Trustees are expected be aware of and pay proper attention to is the differences between the General Funds and Restricted Funds of the charity and the implications of those differences for the ways in which they are managed.

GENERAL FUNDS are monies which are given to a charity to support all/any of its activities (in accordance with the charity's objects as set out in its governing document, of course). Thus, providing that what the charity is doing is allowable under its governing document, the costs of that activity can be met from the charity's General Fund.

RESTRICTED FUNDS are monies which are given to a charity to support one particular aspect of its charitable activities. The activity for which the restricted funds are given may be specified by the donor(s) in giving the money or might have been specified by the charity itself when requesting the money (*e.g.:* where the charity runs an appeal to raise money to buy a particular piece of equipment, recruit a person with a particular skill, or run a particular activity).

Note that the purpose for which restricted funds are given MUST be consistent with the charity's objects as specified in its governing document – and are therefore a sub-set of the charity's overall objects. A charity cannot appeal for funds, nor can it accept an offer of funds, for something which is not covered by its charitable objects.

A particular issue that trustees should be careful about is that Restricted Funds can ONLY be spent on the purpose(s) for which they were given. It would not only be dishonest to accept money on the understanding by the donor(s) that it would be used for one purpose and then to use it for another – it would also be a breach of charity law.

And this applies even if it should turn out that the Restricted Funds received were more than was required for the purpose for which they were given. So, for example, if a charity was able to make some economies and complete a project for less money that was given, or an appeal to purchase an item of equipment raised more than the cost of that item, the trustees would either have to return the unused funds to the donor(s) or seek their explicit permission to use it for a different purpose.

This can be a problem, particularly when the Restricted Funds were raised through an appeal since there could be many donors who would have to be reimbursed a pro rata proportion of their donation and some might be

anonymous or, at least, be without any contact details. When running appeals, it is therefore a good idea to try to include some statement in the appeal literature which gives donors the option to allow any surplus to be used for "other" purposes rather than being returned to them. There is a principle called cy-près (from French, meaning "as close as possible") which can be invoked to use surplus restricted funds for something similar – but that can be difficult to implement (and may require the explicit approval of the Charity Commission) so it is better to avoid the necessity in the first place.

Trustees also need to be careful not to yield to the temptation to "take advantage" of its Restricted Funds in the event that they find the charity's General Funds to be "under pressure" (*ie:* a "cash flow" problem where, for example, regular unrestricted donations are lower than anticipated). Trustees who "borrow" from the charity's Restricted Funds to cover a short-fall in the General Fund place themselves at considerable personal risk. In the event that the anticipated General Funds did not materialise and the charity was left with insufficient Restricted Funds to complete the purposes for which those Restricted Funds were given the Trustees could well find themselves guilty of imprudent financial management of their charity and be compelled to make up the short-fall from their own pockets.

Trustees should, therefore, require The Charity's Treasurer to produce regular reports on the charity's finances, distinguishing between the General and Restricted Funds, supported where appropriate by documentary evidence (*e.g.:* bank statements, invoices, expenses claims) of any "unusual" items. And Trustees should not only give those regular financial reports due consideration, they should also not be reticent in asking for clarification of any financial point that they don't fully understand.

Designated Funds

There is a further category of funds called **DESIGNATED** Funds.

These are charity monies which have been put aside to meet a specific purpose – usually at some time in the future.

A fundamental principle of charity law is that money given for charitable purposes should be spent on the charitable purposes for which they were given. So, charities should NOT be hoarding funds – *i.e.:* accumulating unspent funds "on the off-chance of a rainy day".

It is, of course, recognised (as evidenced by the recent Kids Co charity debacle) that it is not prudent for a charity to run on a "hand-to-mouth" existence but should always have a modest reserve of funds to cover the eventuality of an unexpected shortfall in income which would otherwise leave the charity insolvent. And for that the charity should have a proper reserves policy in place and declared in its annual report.

But the Charity Commission pragmatically recognises that it is also necessary for charities to be able to put money aside to meet specific future expenditures which are too large to be met from within its "ordinary" budget. For example: the charity realises that its aging minibus, or computer suite, or children's play area are going to need replacing; or its premises enhanced and/or redecorated.
To meet that future expense the Trustees decide to designate (*i.e.:* set aside) some of its General Fund money to meet such purposes, perhaps regularly over a period of years.

The characteristics of such **DESIGNATED** funds are:

- They are for a specific identified purpose.
- They have a specific, identified target amount (*i.e.:* the *{approximate}* amount of money that has to be put to one side to fulfil the purpose fully).
- The have a specific, identified date by which the objective will have been achieved and the money spent.
- They are just part of the charity's General (Unrestricted) funds – set aside at the discretion of the Trustees. Accordingly, they can be returned to the General Fund (*i.e.:* not used for the purpose for which they were originally designated) at the discretion of the Trustee – *e.g.:* if the purpose for which the designated funds were being saved had instead been met by another means; or if the Trustees felt that the charity's priorities had changed and the money would be better-spent on something else.

In those respects, Designated Funds are quite different to Restricted Funds and are generally included as part of the General Fund in the Annual Report. EXCEPT that the notes to the Annual Report should always include an explanation what each designated fund is for, the amount allocated to it and by when it will be spent so that it can be seen by the Charity Commission, and other interested parties, that the charity is not just hoarding funds but making prudent provision to cover future expenditure.

Making Payments to Trustees

Payments for Being a Trustee

Under charity law, Trustees should be volunteers and not be remunerated/paid for their services to the Charity as a Trustee[2].

But charity law recognises that, just because they are volunteers, it is unreasonable to expect that Trustees be out-of-pocket as a result of their contributions to the work of the Charity. So, it is legitimate to reimburse Trustees (and, indeed, any volunteer, member or employee of the Charity) at cost for any out-of-pocket expenses they incur whilst undertaking activities on behalf of The Charity.

However, the reimbursement of Trustee expenses come under the same Private Benefits "umbrella" as any other payments to people who are not the direct beneficiaries of the charity's charitable purposes, as described in section 0 above *i.e.:* Trustee claims for reimbursement of their expenses are only allowable if they meet the 3 criteria of NECESSARY, REASONABLE & INCIDENTAL described above and are for expenses which were ACTUALLY incurred – *e.g.:* the refund of a train ticket for a journey on *bona fide* charity business for which the ticket or purchase voucher is produced showing the amount paid. It is not permitted to pay a Trustee a fixed "expenses allowance" (*e.g.:* £20/month) to "cover expenses", whether or not any expenses were actually incurred. The reason for this is that any surplus (*ie:* unspent expenses allowance) is regarded as a "private benefit" which is illegal under charity law and as taxable income by HM Revenue & Customs.

Payments to Trustees for Other Services to Their Charity

The Charities Act requires that all charities be Not-For-Profit –*i.e.:* they cannot be set up as businesses to provide an income for their "owners" and employees.

But Trustees CAN be paid for certain services that they provide to The Charity provided that those services are NOT part of their duties as a Trustee AND if their governing document allows it.
However, the circumstances under which this is allowable vary considerably both according to the nature of the services being provided and to the provisions of the Charity's governing document.

More detailed guidance on when payments can be made to Trustees, and when they cannot, can be found on the following link, 4c: Payments to Trustees

- https://www.gov.uk/guidance/payments-to-charity-trustees-what-the-rules-are

Conflicts of Interest

Contrary to common belief – Conflicts of Interest are often a GOOD THING !!

What a Conflict of Interest is Not.

It's very common, even at the mere mention of a "Conflict of Interest", for people to start thinking suspiciously of the individuals concerned having covert agendas and disreputable schemes for greedy selfish gains.

So we need to be absolutely clear that there's nothing immoral or illegal in Conflicts of Interest *per se*. On the contrary, they are absolutely normal and inevitable in individuals and groups who are enthusiastic, active and dynamic in their interests – exactly the kind of people who make good charity Trustees and volunteers.

Impropriety and illegality only come in when what would otherwise be entirely legitimate Conflicts of Interest are not properly declared, acknowledged, and managed.

Why Conflicts of Interest Occur.

This can be due to deliberate exploitation of the situation by one party for their personal benefit.
By "deliberate exploitation" is meant that the party concerned KNOWS (or, at least, suspects) that what they are

2 *There are some exceptions to this, but they are very rare and generally require the explicit permission of the Charity Commission. They are therefore unlikely to apply to the typical small charity.*

doing is wrong/immoral/illegal but carries on doing it anyway. Such deliberate exploitation is clearly totally unacceptable, is often illegal (particularly in a charity situation if charitable funds are being diverted away from the charitable activities for which they were donated) and must be stopped as soon as it is recognised and the individual "dealt with appropriately".

Fortunately, this is relatively uncommon.

More commonly, it can be due to people being unaware of the legal environment in which they are operating and so act in an improper (perhaps even illegal) way under the misapprehension that they are doing the right thing in the best interests of the organisation.
But "Ignorance of the law is no defence" is a widely held and accepted maxim.

Also very common is the presumption that all Trustees are "very honest and respectable" and therefore wouldn't do anything that wasn't in the best interests of the charity – *i.e.:* "we don't have to worry about Conflicts of Interest in **OUR** charity because we never have any!".
Trustees who adopt a cavalier dismissive approach to either/both their own Conflicts of Interest or to those of others will find little sympathy from the Charity Commission should those Conflicts of Interest result in significant misuse of the charity's funds or resources.

It is therefore vitally important that all Trustees take a very open approach to declaring any Conflicts of Interest that they think they might have ("If in doubt, declare it" is a good maxim) and are very accepting and supportive of the Conflicts of Interest declared by others (including other volunteers, members, and staff, as well as fellow Trustees). A well-maintained Register of Conflicts of Interest is the best defence against suspicions or accusations of impropriety against individual Trustees.

What a Conflict of Interest is.

The Charity Commission's guidance publication defines "Conflicts of Interest as:
"Any situation in which a trustee's personal interests, or interests that they owe to another body, may (or may appear to) influence or affect the trustee's decision making."
https://www.gov.uk/government/publications/conflicts-of-interest-a-guide-for-charity-trustees-cc29
and goes on to cite the following examples of Conflicts of Interest:

- direct financial gain or benefit to the trustee, such as:
  - payment to a trustee for services provided to the charity
  - the award of a contract to another organisation in which a trustee has an interest and from which a trustee will receive a financial benefit
  - the employment of a trustee in a separate post within the charity, even when the trustee has resigned in order to take up the employment
- indirect financial gain, such as employment by the charity of a spouse or partner of a trustee, where their finances are interdependent
- non-financial gain, such as when a user of the charity's services is also a trustee
- conflict of loyalties, such as where a trustee is appointed by the local authority or by one of the charity's funders, or where a friend of a trustee is employed by the charity

Every charity should have a Conflicts of Interest policy and all Trustees (and others who are, or might be, involved in the management of The Charity) must declare that they have read and will comply with The Charity's Policies & Procedures on Conflicts of Interest.

Participation in Trustees Meeting

As has been noted, as a Trustee you have an equal responsibility with all the other Trustees for **ALL** the decisions properly taken at Trustees meetings, whether or not you voted in favour of the decision, or even whether or not you were present at the meeting where the decision was taken.

It is therefore vital that you take seriously your commitment to attend all Trustee meetings whenever possible and that you prepare properly for the meeting by making sure that you have gone through all the papers and documents which are on the agenda. Not only is it unfair and disrespectful to your fellow Trustees to waste everybody's time by asking unnecessary questions or making irrelevant comments because you had not properly read the documentation

ahead of the meeting, it is also no excuse if a decision is taken with which you subsequently disagree because you were not properly aware of the implications of the matter at the time.

Fit & Proper Person

It is a requirement of HM Revenue & Customs that all persons involved in the financial management of The Charity (which includes all Trustees) are "Fit and Proper Persons".

HMRC has published a short help-sheet which is mandatory reading,
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/392977/model-dec-ff-persons.pdf

And there is more detailed guidance on the HM Revenue & Customs website:
https://www.gov.uk/government/publications/charities-fit-and-proper-persons-test/guidance-on-the-fit-and-proper-persons-test

There is a "Fit & Proper Person" declaration at the end of this leaflet.

Change Record

Date of Change:	Changed By:	Comments:

Boot Out Breast Cancer
Trustee's Declaration on Appointment

Name of individual: ..... *{Print}*

I confirm that I have received, read & understood the Charity's Briefing Paper *"On Becoming a Trustee"*.

I confirm that I have received (or otherwise obtained for myself), read and understood the following mandatory documents detailed in the Charity's Briefing Paper *"On Becoming a Trustee"*

- Charity Commission's guidance publication CC3 *"The Essential Trustee – An Introduction";*
- The Charity's objects as defined in its Governing Document;
- The Charity Commissions web-pages on "Public Benefit"
- The Charity's Policy & Procedures document on Conflicts of Interest;
- The HM Revenue & Customs "Fit and Proper Person" Declaration.

I confirm that I am aware of, and have access to, the following documents and guidance publications detailed in the Charity's Briefing Paper *"On Becoming a Trustee"*

- Charity Commission's publication CC3 *"The Essential Trustee – What You Need to Know"*
- *"Good Governance – A Guide for the Voluntary and Community Sector"*
- The Charity Commission's wider guidance on Public and Private Benefit
- Charity Commission's publication CC11, *"Trustee expenses and payments"*
- The HM Revenue & Customs detailed guidance on *"Fit and Proper Person"*

I confirm that I will carry out my responsibilities and duties as a Trustee to the best of my abilities in accordance with charity law as outlined in the above guidance publications, and their successors.

…… …….

Signed Date

……

Printed Name

Boot Out Breast Cancer
Declaration for Fit and Proper Persons

Name of individual: .....

Role in the organisation: .....

I, the undersigned, declare that:

- I am not disqualified from acting as a charity trustee;
- I have not been convicted of an offence involving deception or dishonesty (**or** any such conviction is legally regarded as spent);
- I have not been involved in tax fraud or other fraudulent behaviour including misrepresentation and/or identity theft;
- I have not used a tax avoidance scheme featuring charitable reliefs or using a charity to facilitate the avoidance;
- I have not been involved in designing and/or promoting tax avoidance schemes;
- I am not an undischarged bankrupt;
- I have not made compositions or arrangements with my creditors from which I have not been discharged;
- I have not been removed from serving as a charity trustee, or been stopped from acting in a management position within a charity;
- I have not been disqualified from serving as a Company Director;
- I will at all times seek to ensure the charity's funds, and charity tax reliefs received by this organisation, are used only for charitable purposes.

Signed: ..... Date: ..... / ..... / 20.....

Home Address: .....

..... Post Code: ....

Previous Address: .....
If moved in past 12 months

..... Post Code: ....

Date of Birth: .... / ..... / .....

National Insurance Number: ....

National Identity Card Number (If you have one): .....

If you have signed this declaration but want to make any other information known or clarify any points please add them on the other side of this sheet.