

# **Derby Community Accountancy Service**

## **DCAS SERVICES:**

- \* Independent Examinations
- \* Payroll Services
- \* Advice
- \* Training & Support

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# **SUMMER NEWSLETTER 2017**

## **Right To Work In The UK**

***Employers must prevent illegal working in the UK by carrying out document checks on people before employing them to make sure they are allowed to work.***

**You must check that a job applicant is allowed to work for you in the UK before you employ them.**

**There are three basic steps to conducting a right to work check:**



### **Obtain**

- Obtain original versions of one or more acceptable documents.



### **Check**

- Check the document's validity in the presence of the holder.



### **Copy**

- Make and retain a clear copy, and record the date the check was made.

**You could face a civil penalty if you employ an illegal worker and haven't carried out a correct right to work check.**

**You must not discriminate against anyone because of their race.**

*More detailed information can be found in this document:*

<https://www.gov.uk/government/publications/right-to-work-checks-employers-guide>

## ***Competition for the Andrew Buxton Memorial Award has been pretty hot this year***

Many of the sets of accounts that have been submitted to us for Independent Examination have been in very good order, and we can now announce that the winners of the award this year are ***Women's Work Derby***



### ***Congratulations and well done to them***

**Mrs Janet Buxton** will be presenting the award later in the year

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Your organisation could be next year's winners, provided that you follow these pointers:  
Make sure that you send in:

- A copy of the minutes of the AGM appointing CAS as examiner
- A list of the current trustees/members of the management committee
- A copy of the minutes of any meeting amending the constitution or rules
- A copy of the charity registration
- A copy of the previous year's annual accounts
- A record of all the bank and cash income and expenditure, totalled and balanced for the year
- All vouchers covering receipts and payments for the entries in both the cash and petty cash books
- The Deposit Account books and Bank Statements covering the year
- All the salary records
- An inventory of equipment which is the property of or in the control of the Organisation
- Full details of any monies owed to or by the Organisation (debtors/creditors)
- All correspondence relating to funding or donations
- The schedule of insurance cover and premiums

In addition, the Treasurer/Finance Officer should be available during the process to provide any additional information or to answer any queries which relate to the accounts

The day-to-day recording of all book-keeping records is carried out by the staff. The Treasurer periodically reviews the work carried out by the staff and is there for them should they need any advice or assistance.

***REMEMBER: Well-kept accounts that have been correctly submitted take much less time to examine, so that can save you money!!***

# Inspiring Public Confidence In Your Charity



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

Each year, the Charity Commission conducts an annual review of a random sample of small charities' annual reports and accounts. These reports are the prime means by which the trustees are publicly accountable to donors, beneficiaries and the wider public for the charity's activities and how they have used the charity's money. Good reporting is important to public trust and confidence in both the reporting charity and the wider charity sector.

The definition of what constitutes 'acceptable quality' in the context of a set of accounts is a matter of judgement. The focus of their assessment was on whether each set of accounts met the basic requirements of the users of those accounts, rather than on strict technical compliance with the reporting requirements.

Using the *Populus Survey Of Public Trust And Confidence (June 2016)* the Commission found that the most important factors driving public trust and confidence in charities are:

- ◇ ensuring that a reasonable proportion of donations make it to the end cause
- ◇ making a positive difference to the cause they work for

Populus also concluded that the public show a clear preference for charities that satisfy their needs for transparency and impact

In light of the Populus Survey, the Charity Commission were led to focus on the following criteria in their reviews:

- ◇ have the trustees provided us with both an annual report and accounts?
- ◇ does the annual report explain what activities the charity has carried out during the year to achieve its purposes?
- ◇ do the accounts contain both an analysis of receipts and payments and a statement of assets and liabilities and are these consistent with each other (or the equivalent if accruals accounts (*also known as SORP accounts*) were prepared)?

The Commission wants to remind trustees that all registered charities must prepare an annual report and accounts and make them publicly available, even if they are not required to file them with the Charity Commission.

The annual report and accounts provide an important opportunity for the trustees to take stock of what the charity has achieved over the last year and to demonstrate to its supporters, potential funders and the public that they have managed its resources effectively and are meeting its objectives.

*Extensive guidance to assist trustees on the preparation of their charity's annual report and accounts is available from the Charity Commission*

<https://www.gov.uk/prepare-charitys-annual-accounts>

<https://www.gov.uk/guidance/prepare-a-charity-trustees-annual-report>

# People and Skills

## Vetting Potential Trustees

The appointment of a new trustee to a charity is an important matter.



Before appointing a new trustee, the trustee board must make sure it is acting within the law, in accordance with the charity's governing document, and that the prospective trustee is not disqualified from being a trustee.

The trustee board should obtain a declaration from the prospective trustee that they are not disqualified. It should also consult official registers of disqualified persons.

Trustees of charities working with children or vulnerable adults are also entitled to obtain a DBS check

Charities should ensure that a prospective trustee understands the responsibilities they are taking on and can be relied on to carry them out responsibly.



**Before appointing a new trustee, you will need to follow these important steps:**

- \* The trustees check that potential trustees are eligible - have not been disqualified from acting as trustees, and candidates are asked to confirm in writing that this is the case
- \* Potential trustees are asked to consider and declare any existing or potential conflicts of interest
- \* If the charity works with children or vulnerable adults, the trustees seek any appropriate checks from the Disclosure and Barring Service (**DBS**)



In the light of these checks and declarations, the trustees may then decide to go ahead and formalise the appointment of their new trustee. Give each new trustee a copy of your charity's governing document, accounts and financial information, policies and anything else that explains how it works

**FOR FURTHER GUIDANCE SEE:**

***Finding New Trustees: What Charities Need To Know (CC30)***

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/589732/CC30.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/589732/CC30.pdf)