

# DERBY COMMUNITY ACCOUNTANCY SERVICE

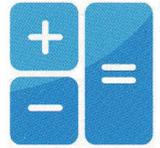
## DCAS SERVICES:

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

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<http://derby-community-accountancy.org.uk/>



# WINTER NEWSLETTER 2020

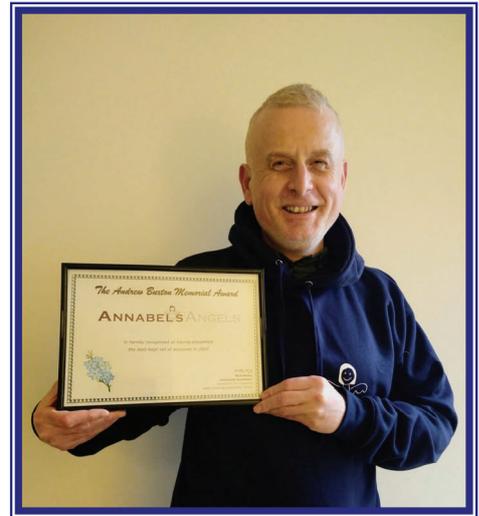
## Congratulations!

The winners of the Andrew Buxton Memorial Award 2020 are

**ANNABELS ANGELS**

Their treasurer, Mark Smith, proudly shows off their certificate.  
The winners also received a cheque for £100

Well done to Mark and all the team at Annabel's Angels!



## How can you win it next year?

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 DCAS 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

If the day-to-day recording of all book-keeping records is carried out by the staff, The Treasurer should periodically review the work carried out by the staff and be 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!!**

## Can Your Charity Help With Coronavirus Efforts?

Naturally, lots of charities are considering whether they can help the effort to tackle COVID-19 and its severe impact on people right across the country. You should first consider the terms of your charity's existing charitable objects. These are set out in your Governing Document.

Objects that might already allow you to offer support include:

- the relief of poverty
- the relief of need hardship or distress
- the relief of the elderly
- the advancement of education or advancement in life of young people
- the advancement of health

Trustees of charities with other objects may also be able to adapt and respond to COVID-19 either directly or indirectly. For example, a charity with an object to advance religion may be able to offer support as part of its pastoral work. An arts charity might help relieve isolation through its online work. Your charity may also have a general object that allows you to act for any charitable purposes, or an object that allows you to support the general benefit of a local area.

In considering what you can do under your existing objects you will need to check whether your objects have restrictions, for example, to benefit a particular local area or class of beneficiaries.

If your existing objects do not allow you to help, you may be able to amend your Governing Document to change them. But consider carefully:

- whether there are other charities that may be better placed to respond than yours. (You can find contact details for relevant local charities on the Charity Commission's register)
- the wider and longer-term impacts of changing your charity's objects including on your existing beneficiaries

If you want to change your charitable objects, you should check to see whether your trustees have the powers to amend them, for example using an express power in your governing document. If not, you may need permission from the Charity Commission. For example if your organisation is a company or a CIO, a change to the objects is a 'regulated amendment' which would require the Charity Commission's consent.

Any changes proposed should be reasonable, consistent with what your charity does, and not undermine your existing objects. The Charity Commission will prioritise requests required urgently because of COVID-19.

Further, more detailed, guidance is available on the government website in this document:

**Changing your charity's governing document (CC36)**

# Extension of the Job Retention Scheme (Furlough)

The government has extended the Coronavirus Job Retention Scheme (CJRS), also known as Furlough, to support individuals and businesses who are impacted by disruption caused by coronavirus (COVID-19) this winter, 2020/21.

For the period 1 November 2020 to 31 January 2021 the government grant will revert to the full 80% of wages. Employers will not be required to contribute or top-up for the hours not worked, but will still need to pay the employer National Insurance and pension contributions on furloughed employees' pay. The government will review the scheme in January 2021. Employees must not work or provide any services for the business during the hours which they are recorded as being on furlough, even if they receive a top-up wage.

You cannot claim for:

- ◆ *additional National Insurance or pension contributions you make because you choose to top up your employee's wages*
- ◆ *your employees' wages for any time they spend working, or any National Insurance or pension contributions you make on these wages*
- ◆ *any pension contributions you make that are above the mandatory employer contribution*

Before calculating your claim, you will need to :

- ◆ *Decide the length of your claim period*
- ◆ *Decide what to include when calculating wages*
- ◆ *Work out your employee's usual hours and furloughed hours*

A full example of a calculation to help you can be found here:

<https://www.gov.uk/government/publications/find-examples-to-help-you-work-out-80-of-your-employees-wages/example-of-a-full-calculation-for-an-employee-who-is-flexibly-furloughed>

You can then use the Government's online calculator here:

<https://www.tax.service.gov.uk/job-retention-scheme-calculator/start>

You can use this calculator to claim for:

- ⇒ employees who are fully furloughed and therefore not working any hours
- ⇒ employees brought back to work for some of their normal hours from 1 July
- ⇒ most employees who are paid weekly, two weekly, four weekly or monthly in fixed pay periods
- ⇒ employees from 1 August who have returned from statutory leave such as maternity leave

# People and Skills

## The Minute-Taker



### Taking Minutes at Meetings

The Charity Commission recommends that you keep accurate minutes of all meetings

They don't need to be word-for-word, but should give:

- the name of the charity
- the type of meeting
- the date and time of the meeting
- the names of those present
- who chaired the meeting
- what capacity people attended in, such as trustee or staff member
- any absences for agenda items due to conflicts of interest
- apologies for absence

The minutes should record exactly what was agreed, particularly for important or controversial decisions. For example:

- the exact wording of any resolution and who proposed it
- a summary of the discussion on each item of business
- information used to make decisions
- how many votes were made for and against, and how many didn't vote
- what action is needed, and who is responsible for taking it
- the date, time and venue of the next meeting

**Ideally, someone who isn't involved in the meeting should take the minutes. If a trustee is taking the minutes, they should ensure they can also contribute actively to the discussion.**

You must make the minutes of trustees' meetings available to all charity trustees.

Professional advisers, such as auditors, may also ask to see them.

The minutes of a General Meeting are usually made available to members (in the case of a charitable company they have to be) but you don't have to make them available to the public unless the charity's governing document says so.

### SPONSORSHIP



***DCAS thanks all of the above organisations for supporting the work of our organisation***