

The British Beekeeping Charity **Rules and Rules of Membership**

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1. Code of Behaviour Policy of anyone attending The British Beekeeping Charity events.

Principles

As a member of The British Beekeeping Charity you have a responsibility to ensure that everyone attending The British Beekeeping Charity activities, particularly children, young people and vulnerable adults, are protected from harm. It is the responsibility of each adult member to ensure that:]

- Their behaviour is appropriate at all times;
- They observe the rules established for the safety and security of children, young people and vulnerable adults;
- They follow the procedures following suspicion, disclosure or allegation of child abuse;
- and in every respect, the relationships they form with the children, young people and vulnerable adults in their presence are appropriate

All members of The British Beekeeping Charity must accept and understand this policy. They must also agree to put Small Charity Support's policies on safeguarding children and vulnerable adults into practice.

Meeting your responsibilities

To give positive guidance the Code of Behaviour (below) provides a list of 'do's and don'ts' to help you

- ensure that the welfare of the children and/or young people and/or vulnerable adults for whom we all have a duty of care is safeguarded;
- you avoid compromising situations or opportunities for misunderstandings or allegations.

Code of behaviour

DO

- put this code into practice at all times;
- treat everyone with dignity and respect;
- set an example you would wish others to follow;
- treat all young people equally
- show no favouritism;
- plan activities that involve more than one other person being present, or at least are within sight and hearing of others;
- follow recommended adult/young people ratios for meetings and activities;
- respect the right to personal privacy of a child, young person or vulnerable adult;
- avoid unacceptable situations within a relationship of trust e.g. a sexual relationship with a young person or vulnerable adult over the age of consent;
- allow children, young people and vulnerable adults to talk about any concerns they may have;
- encourage others to challenge any attitudes or behaviours they do not like;
- avoid being drawn into inappropriate attention seeking behaviour e.g.: tantrums and crushes;

- make everyone aware of The British Beekeeping Charity's procedures for safeguarding children, young people and vulnerable adults;
- remember this code even at sensitive moments e.g. when responding to bullying, bereavement or abuse;
- keep other members of staff/volunteers informed of where you are and what you are doing;
- remember someone else might misinterpret your actions, no matter how well intentioned;
- take any allegations or concerns of abuse seriously and refer immediately.

DO NOT

- trivialise abuse;
- form a relationship with a child, young person or vulnerable adult that is an abuse of trust;
- permit abusive peer activities e.g. initiation ceremonies, bullying;
- engage in inappropriate behaviour or contact whether physical, verbal or sexual;
- play physical contact games with children, young people or vulnerable adults;
- make suggestive remarks or threats to a young person, even in fun;
- use inappropriate language whether writing, phoning, email or internet;
- let allegations, suspicions, or concerns about abuse go unreported;
- just rely on your good name to protect you.

2. Bullying and Harassment Policy

Everyone will be treated with dignity and respect at The British Beekeeping Charity. Bullying and harassment of any kind is in no-one's interest and will not be tolerated. This includes bullying or harassment of members by visitors to The British Beekeeping Charity. This policy applies to all Trustees, members, volunteers and visitors at the apiary and at any formal or informal meetings taking place elsewhere. Bullying and harassment will be treated as disciplinary offences.

What is bullying and harassment?

Harassment, in general terms, is unwanted conduct affecting the dignity of men and women where actions or comments are viewed as demeaning and unacceptable to the recipient. It may be related to age, gender, race, disability, religion, belief, sexuality, nationality or any personal characteristic of the individual and may be persistent or an isolated incident.

Bullying is offensive, intimidating, malicious or insulting behaviour, an abuse or misuse of power through means intended to undermine, humiliate, denigrate or injure the recipient.

Bullying or harassment may be by an individual against an individual or involve groups of people. It may be obvious or it may be insidious. It may be face to face or in written communications such as electronic (e)mail, phone or text message. Whatever form it takes, it is unwarranted and unwelcome to the individual. It may take place in private or in public.

For further guidance see:

www.gov.uk/workplace-bullying-and-harassment

www.acas.org.uk/media/pdf/l/r/Bullying_and_harassment_employer_2010-accessible-version-July-2011.pdf

Examples of bullying/harassing behaviour include:

- spreading malicious rumours, or insulting someone by word or behaviour (particularly on the grounds of race, sex, age, disability, sexual orientation and religion or belief)
- copying memos that are critical about someone to others who do not need to know
- ridiculing or demeaning someone - picking on them or setting them up to fail
- exclusion or victimisation
- unfair treatment
- overbearing supervision or other misuse of power or position
- unwelcome sexual advances - touching, standing too close, the display of offensive materials
- making threats or comments about job security without foundation
- deliberately undermining a competent worker by overloading and constant criticism
- preventing individuals progressing by intentionally blocking promotion or training opportunities.

Legitimate, constructive and fair criticism of a member's performance or behaviour at events or meetings is not bullying. An occasional raised voice or argument is not bullying.

Procedures

Complaints of bullying and/or harassment, or information from members or visitors relating to such complaints will be dealt with fairly and confidentially and sensitively using the general format set out in The British Bee Charity CIO's grievance procedures but bullying or harassment will not be treated as a standard grievance; it is a serious issue and will be treated as such.

Investigation

Complaints will be taken seriously and investigated promptly, objectively and independently. Decisions can then be made as to what action needs to be taken.

Informal action

If appropriate, the matter will be dealt with informally; sometimes people are not aware that their behaviour is unwelcome and an informal discussion can lead to greater understanding and an agreement that the behaviour will cease.

Formal action

More serious cases of bullying or harassment will be dealt with under the organisation's disciplinary procedures. Where bullying or harassment amounts to gross misconduct, the termination of membership without notice and refund of fees may be appropriate.

Counselling and Mediation

Counselling or mediation may be considered, particularly where investigation shows no cause for disciplinary action, or where it may be useful to help resolve the issue or help support the person accused as well as the complainant.

Unfounded allegations

Members lodging a complaint will not be disciplined for doing so unless somebody makes an unfounded allegation of bullying and/or harassment for malicious reasons. The case will then be investigated and dealt with fairly and objectively under the disciplinary procedure.

3. Whistleblowing

Policy

The British Beekeeping Charity is committed to being open, honest and accountable. It encourages a free and open culture in its dealings between the Trustees and Volunteers.

This policy aims to help the Trustees and Volunteers to raise any serious concerns they may have about others with confidence and without having to worry about being victimised, discriminated against or disadvantaged in any way as a result. It is written in the context of the Public Interest Disclosure Act 1998 which protects those who 'blow the whistle' on malpractices within their charity.

What types of concerns?

The policy is intended to deal with serious or sensitive concerns about wrongdoings such as the following:

- a criminal offence
- a failure to comply with any legal obligation
- a failure in the protection of children or vulnerable adults
- a miscarriage of justice
- a health and safety risk to an individual
- damage to the environment
- or concealment of the above.

It is not necessary for individuals who raise the concern to prove the wrongdoing that is alleged to have occurred or is likely to occur. However, if an individual knowingly or maliciously makes an untrue allegation (e.g. in order to cause disruption with The British Beekeeping Charity), the Charity will take appropriate action against them. Individuals should note that they will not be protected from the consequences of making a disclosure if, by doing so, they commit a criminal offence. The British Beekeeping Charity's Bullying and Harassment policy offers protection against harassment, bullying and discrimination. Volunteers should make such complaints with the Trustees.

How to raise a concern in the workplace

The Trustee designated to handle whistleblowing concerns is **XXXXXXXX** and shall be known as the *Whistleblowing Officer*. Individuals should in most cases, first report their concern to concern to the Whistleblowing Officer. If the matter concerns the Whistleblowing Officer, it should be raised with the other Trustees.

Individuals are encouraged to raise their concerns in writing where possible, setting out the background and history of their concerns (giving names, dates and places where possible) and indicating the reasons for their concerns.

If any individual is unsure whether to use this procedure or they want independent advice at any stage, they can contact the independent charity, Public Concern at Work's legal helpline on 020 7404 6609, email: helpline@pcaw.co.uk. Public Concern at Work will be able to advise on how and with whom to raise a concern about malpractice.

Disclosures made to a legal advisor in the course of obtaining legal advice will be protected under the Public Interest Disclosure Act.

If the individual reasonably believes that the matter relates wholly or mainly to the conduct of a person or body other than The British Beekeeping Charity or any other matter for which a person or body other than for which The British Beekeeping Charity has legal responsibility, the disclosure should be made to that other person or body.

Protecting the individual raising the concern

If an individual raises a concern which they believe to be true, The British Beekeeping Charity will take appropriate action to protect the individual from any harassment, victimisation or bullying. The matter will be treated confidentially if the individual requests it and their name will be not be revealed without their permission unless The British Beekeeping Charity has to do so by law.

If in other circumstances the concern cannot be resolved without revealing the individual's identity, the Whistleblowing Officer will discuss with the individual whether and how to proceed. Concerns raised anonymously tend to be far less effective but the Whistleblowing Officer will decide whether or not to consider the matter taking into account:

- the seriousness of the matter;
- whether the concern is believable;
- whether an investigation can be carried out based on the information provided.

How The British Beekeeping Charity will deal with the concern

How the concern will be dealt with, will depend on what it involves. It is likely that further, enquiries and/or investigation will be necessary. The concern may be investigated by the Whistleblowing Officer, the Trustees, or it may be referred to the police, other agencies such as Social Services, an external auditor or an independent investigator. It may be necessary for the individual to give evidence in criminal or disciplinary proceedings. The British Beekeeping Charity will give the individual feedback on the progress and outcome of any investigation wherever possible.

If the suspicions are not confirmed by an investigation, the matter will be closed. Trustees and Volunteers will not be treated or regarded any differently for raising the concern, and their confidentiality will continue to be protected.

4. Conflicts of Interest

Background

This policy applies to all persons – Trustees, Members, any Staff, Associates and Volunteers – involved with The British Beekeeping Charity.

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. Fortunately this is relatively uncommon.

By "deliberate exploitation" is meant that the party concerned KNOWS (or, at least, suspects) that what they are 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".

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 assumption that a person is "very honest and respectable and therefore wouldn't do anything that wasn't in the best interests of the charity" - *ie*: wouldn't have any Conflicts of Interests. 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 (see below) 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 CC29 defines Conflicts of Interest as:

"any situation in which a trustee's personal interests or loyalties could, or could be seen to, prevent them from making a decision only in the best interests of the charity."

Conflicts of interest: a guide for charity trustees

<https://www.gov.uk/government/publications/conflicts-of-interest-a-guide-for-charity-trustees-cc29/conflicts-of-interest-a-guide-for-charity-trustees>

Examples of Conflicts of Interest include (but there are others, too):

- 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

Why We Have a Policy

Trustees have a legal obligation to act in the best interests of The British Beekeeping Charity, support in accordance with its governing document, and to avoid situations where there may be a potential conflict of interest. Staff, Associates from other organisations and Volunteers working with The British Beekeeping Charity all have similar obligations. Where Conflicts of Interest occur and are not properly acknowledged and managed they can:

- ◆ inhibit free discussion;
- ◆ result in decisions or actions that are not in the interests of The British Beekeeping Charity; and
- ◆ risk the impression that The British Beekeeping Charity has acted improperly.

The aim of this policy is to support honesty and integrity through the open declaration of such Conflicts of Interest that may arise and, thereby, to protect both the organisation and the individuals involved from any appearance of impropriety should such interests not be declared.

Policy

The Declaration of Interests

All trustees, staff, associates and volunteers are required to declare their interests, and any payments (including, but not limited to, benefits in kind such as gifts, hospitality shopping/travel concessions, preferential treatment, etc) received in connection with their role in The British Beekeeping Charity where such interests would, or might, conflict with, or otherwise influence their decision-making in respect of the charity's activities.

As the nature and issues involved in Conflicts of Interest can vary considerably there is no prescribed form for declaring a Conflict of Interest.

What To Do if You Face a Conflict of Interest

If you have, or think you might have, a Conflict of Interest, as described in the section above you **MUST** write to the Board of Trustees and declare your Conflict of Interest or involvement at the earliest opportunity.

If you are not sure what to declare, or whether/when an earlier declaration needs to be updated, please err on the side of caution. If you would like to discuss this issue, please contact the Secretary or one of The British Beekeeping Charity for confidential guidance.

Remember: declaring a Conflict of Interest is NOT, *per se*, a declaration of any impropriety on your part or by anyone else. It's only **FAILING TO DECLARE** a Conflict of Interest which carries with it a significant risk of impropriety, particularly if the Conflict of Interest were to result in a failure to comply properly with charity law.

If a Trustee or Member of the charity becomes aware that you has, or might have, a Conflict of Interest they are obliged to report it to the Board of Trustees even if you do not.

When a Conflict of Interest is declared.

All declarations of Conflicts of Interest will be treated with appropriate confidentiality.

All declarations of Conflicts of Interest will be considered by the Trustees to assess the level of risk to the charity and what actions need to be put in place to eliminate or, at least, mitigate the risk. In more

complex cases, the Trustees may appoint one (or more) of their number to look into the matter in more detail. If it is felt that more information is required to assess the Conflict of Interest more fully the Trustee leading the assessment will contact the individuals involved.

All declarations of Conflicts of Interest will be recorded in the charity's Register of Conflicts of Interest, even if, having considered the declaration, the Trustees conclude that the declared Conflict of Interest presents no significant risk to the charity. For further details of the Register see the section "Register of Conflicts of Interest" below.

Any Trustee who is implicated in a Conflict of Interest, whether directly or as a connected person, may not participate in the assessment of the risk but may be called by the Trustee(s) undertaking the assessment to provide further details or answer specific questions.

Trustees may, however, participate in general discussions from which they may indirectly benefit, for example where the benefits are universal to all users, or where the benefit is minimal to individual trustees.

Data Protection

The information provided will be processed in accordance with data protection principles as set out in the current Data Protection legislation. Data will be processed only to ensure that trustees, staff, associates and volunteers act in the best interests of The British Beekeeping Charity. The information provided will not be used for any other purpose.

Decisions Taken Where a Trustee or Member of Staff has an Interest

In the event of the Board of Trustees having to decide upon a question in which a Trustee or member of staff has an interest, all decisions will be made by vote, with a simple majority required. A quorum must be present for the discussion and decision. Any person, whether or not a Trustee will not be counted when deciding whether the meeting is quorate and may not vote on matters affecting their own interests.

All decisions where there is a Conflict of Interest will be recorded in the minutes of the meeting. The report will record:

1. the persons involved;
2. the nature and extent of the Conflict(s) of Interest;
3. an outline of the discussion;
4. the actions taken to manage the Conflict(s) of Interest.

Where it is determined that a Trustee with a Conflict of Interest may nevertheless legitimately benefit from the decision, this will be reported in the annual report and accounts (in accordance with the current Charities SORP when applicable).

All payments or benefits in kind to Trustees will be reported in the charity's Trustees Annual Report and Statement of Financial Activity, with amounts for each Trustee listed for the year in question.

Where a member of The British Beekeeping Charity's Trustees, staff or Associates are connected to a party involved in the supply of a service or product to the charity, this information will also be fully disclosed in the Trustees Annual Report and Statement of Financial Activity.

Independent external moderation will be used where conflicts cannot be resolved through the usual procedures.

Managing Contracts

Where a Trustee, member of staff, volunteer or associate has a Conflict of Interest, they must not be involved in managing or monitoring a contract in which you have an interest. Monitoring arrangements for such contracts will include provisions for an independent challenge of bills and invoices, and termination of the contract if the relationship is unsatisfactory.

Register of Conflicts of Interest

The Charity will maintain a Register of all reported Conflicts of Interest which will contain, as a minimum, the following information.

- a) The date on which the Conflict of Interest (Col) was first reported, supplemented where appropriate by the dates on which any changes to the Conflict of Interest were reported, including the date on which the Conflict of Interest ceased to be an issue.
Note: once reported, a Conflict of Interest will remain “on the record” for a minimum of 3 complete reporting years after the Conflict of Interest ceases to exist (eg: if the individual concerned, or any connected persons, ceases to be involved with the charity);
- b) The name of the individual involved and, in the case of a Conflict of Interest involving one or more connected persons, the names of those connected persons and their relationships;
- c) The position/role/responsibilities within the charity of the individual involved;
- d) The type of Conflict of Interest (eg: personal benefits, family involvement, business involvement, other);
- e) Details of the Conflict of Interest, including its potential impact on the Charity;
- f) Mitigation of the Conflict of Interest – ie: the steps taken by the Trustees to ensure that the Conflict of Interest does not adversely influence the charitable activities of the Charity.

This register of interests shall also be used to record all gifts of a value over £20 received by the trustees, staff, associates and volunteers.

The register will be accessible to all the Trustees/Directors of The British Beekeeping Charity.

Although The British Beekeeping Charity is not governed by the Freedom of Information Act, the register will also be accessible to the Members of The British Beekeeping Charity under the same principles as apply to requests under the Freedom of Information Act, namely:

1. the Trustees reserve the right not to disclose details of declared Conflicts of Interest where such disclosure would compromise the right to privacy of the individual(s) concerned;
2. the Trustees reserve the right not to disclose details of declared Conflicts of Interest which involve commercially sensitive information;
3. requests from Members must be for specific information in pursuit of a legitimate concern and not casual enquiries just to see what the register contains.

5. Equal Opportunities

Introduction

The British Beekeeping Charity:

ACCEPTS that in society certain groups or individuals are denied equality on the grounds of race, gender, marital status, caring responsibilities, disability, gender re-assignment, age, social class, sexual orientation and religion/belief or any other factor irrelevant to the purpose in view.

WELCOMES the statutory requirements laid down in:

- ✓ the Equal Pay Act 1970;
- ✓ the Rehabilitation of Offenders Act 1974;

- ✓ the Sex Discrimination Act 1975;
- ✓ the Race Relations Act 1976 and the Race Relations Amendment Act Feb 2000;
- ✓ the NHS Community Care Act 1990;
- ✓ the Disability Discrimination Act 1995;
- ✓ the Asylum & Immigration Act 1996;
- ✓ the Human Rights Act Nov 1998;
- ✓ the Employment (Religion or Belief) and (Sexual Orientation) Regulations 2003.

RECOGNISES that it has moral and social responsibilities that go beyond the provisions of the above-mentioned Acts and Regulations, and that it should support and contribute to the wider process of change through all aspects of its work and practices in order to eliminate discrimination and promote equality and diversity.

IS COMMITTED to taking positive steps to ensure that:

- ✓ all people are treated with dignity and respect, valuing the diversity of all;
- ✓ equality of opportunity and diversity is promoted;
- ✓ services are accessible, appropriate and delivered fairly to all;
- ✓ the mix of its employees, volunteers and management committees reflects, as far as possible, the broad mix of the population of its local community;
- ✓ traditionally disadvantaged sections of the community are encouraged to participate in policy decisions about, and the management of the services provided.

Policy

This policy applies to all Trustees, staff, volunteers, management committee members, users and the general public.

Commitment

Equality and diversity are central to the work of The British Beekeeping Charity.

The British Beekeeping Charity will treat all people with dignity and respect, valuing the diversity of all. It will promote equality of opportunity and diversity. It will eliminate all forms of discrimination on grounds of race, gender, marital status, caring responsibilities, disability, gender re-assignment, age, social class, sexual orientation, religion/ belief, irrelevant offending background or any other factor irrelevant to the purpose in view.

It will tackle social exclusion, inequality, discrimination and disadvantage.

For this policy to be successful, it is essential that everyone is committed to and involved in its delivery. The British Beekeeping Charity's goal is to work towards a just society free from discrimination, harassment and prejudice. The British Beekeeping Charity' aims to embed this in all its policies, procedures, day-to-day practices and external relationships.

Aims

The British Beekeeping Charity aims to:

- ✓ Provide services that are accessible according to need;
- ✓ Promote equality of opportunity and diversity in volunteering, employment and development;
- ✓ Create effective partnerships with all parts of our community.

Objectives

The British Beekeeping Charity's objective is to realise its standards by:

- ✓ Sustaining, regularly evaluating and continually improving its services to ensure equality and diversity principles and best practice are embedded in our performance to meet the needs of individuals and groups;
- ✓ Working together with the community to provide accessible and relevant service provision that responds to service users' needs;
- ✓ Ensuring staff, volunteers and trustees are representative of the community served and the employment policies are fair and robust;
- ✓ Responding to volunteer's & employees' needs and encouraging their development to increase their contribution to effective service delivery;
- ✓ Recognising and valuing the differences and individual contribution that all people make to The British Beekeeping Charity;
- ✓ Challenging discrimination;
- ✓ Providing fair resource allocation;
- ✓ Being accountable.

Why have this policy?

The British Beekeeping Charity recognises, respects and values diversity in its Trustees, employees, volunteers and service users.

The British Beekeeping Charity has this policy because it is a people-led organisation that must always ensure it meets the needs of the community through fair and appropriate employment and development of the people who work and volunteer for The British Beekeeping Charity.

PROCEDURES

Responsibility for Implementation

This policy covers the behaviour of all people employed or volunteering for The British Beekeeping Charity or using the services and sets out the way they can expect to be treated in turn by The British Beekeeping Charity. The overall responsibility for ensuring adherence to and implementation of this policy lies with the Trustees, staff and the management committee.

Method of Implementation

The British Beekeeping Charity intends to implement this policy by:

Ensuring that it is a condition of paid employment in The British Beekeeping Charity;

Ensuring that Trustees, Management committee, volunteers and users are made aware, understand, agree with, and are willing to implement, this policy. All staff and volunteers will be given a copy of this policy as part of their induction;

Actively encouraging Trustees, staff, management committee and volunteers to participate in anti-discriminatory training, and making time and resources available for such training;

Monitoring the services, publicity and events provided by The British Beekeeping Charity, to ensure that they are accessible to all sections of the population and do not discriminate, and taking active steps to ensure that participation is representative.

Monitoring and Reviewing

The British Beekeeping Charity has declared its commitment to establishing, developing, implementing and reviewing a policy of equality of opportunity. Effective record keeping and monitoring, and acting on information gathered, are essential in order to measure effectiveness and plan progress. The management committee will review the policy annually.

6. Financial Management & Accounting

Financial Management

Financial management is more than just ensuring there is sufficient cash and keeping to budget.

Financial management involves:

- ✓ Setting financial objectives
- ✓ Planning and acquiring funds
- ✓ Ensuring funds are being effectively managed
- ✓ Management and financial accounting
- ✓ Formulating strategy
- ✓ Planning and controlling activities
- ✓ Decision-taking
- ✓ Optimising use of resources
- ✓ Disclosure to other interested parties external to The British Beekeeping Charity
- ✓ Disclosure to employees
- ✓ Safeguarding assets.

Clear procedures are needed to ensure that the Trustees of The British Beekeeping Charity have the tools and skills to ensure effective financial management takes place. Where staff are involved the individual responsibilities should be clear to avoid confusion, inconsistency & conflicts. The role of the Treasurer or Chair is often crucial in discussion with key funding bodies, auditors etc. Other Trustees must, however, recognise that they hold a joint responsibility and must not assume the Treasurer will do everything.

The Trustees are responsible for ensuring that the charity's resources are properly managed and accounted for. The following policies and procedures enable the Trustees to delegate financial management to the Treasurer.

The British Beekeeping Charity is a growing organisation and is seeking funding for both existing & new posts. Some tasks may be allocated to more than one worker. When this is the case staff members will have clear instructions regarding where their responsibility begins and ends.

Definitions:

Board: The Board is the Board of Trustees of The British Beekeeping Charity.

Financial Year: The British Beekeeping Charity' financial year is 1 September to 31 August.

Treasurer: The Treasurer is the member of the Board who leads the strategic and operational responsibility for the financial management of The British Beekeeping Charity.

Finance Officer: The Finance Officer is the person who has the day-to-day responsibility for the administration of The British Beekeeping Charity' financial transactions.

Note: It may be the case from time-to-time that the Treasurer and the Finance Officer are the same person. For that reason, these policies and procedures are constructed in a way which does not require or imply that one role acts as a monitor/validator of the other.

Income Policy & Procedures

Purpose:

To safeguard, monitor and control income including grants, donations & contribution in the form of BACS, cheques & cash.

To outline the structure of authorisation for dealing with income, credit-control and cash management.

Invoices:

Invoices should be issued whenever it is appropriate.

Invoices should include the following details:

- ✓ The British Beekeeping Charity' logo;
- ✓ A statement that The British Beekeeping Charity is a registered charity;
- ✓ Date - the date on the invoice must be the date it is posted to the accounts;
- ✓ The nature of the services and/or goods being charged for;
- ✓ The rate at which services and/or goods are being charged for;
- ✓ If the invoice is to a funding body it should state the funding period to which it relates; ✓
The invoice total;
- ✓ The British Beekeeping Charity' payment instruction & terms of payment.

Where acceptable to the person/organisation to which it is addressed, the invoice may be sent electronically in PDF format. Otherwise the invoice shall be printed and sent by post. In either case the invoice must be despatched within 2 working days of being produced.

Outstanding invoices:

The Financial Officer will review the outstanding invoices every fortnight.

After 28 days if an invoice hasn't been paid, then the second invoice should be issued. The second invoice should be a copy of the first, but with "REMINDER" added to it.

Any invoice which remains unpaid for more than 56 days must be brought to the attention of the Treasurer to determine what further action should be taken.

Unless there are extenuating circumstances, debtors with invoices more than 56 days overdue will have their "Permission to Use the Premises" withdrawn.

Bad debts will be formally written off annually by the Board as part of the preparation of the accounts.

Recording Payments:**Payment by BACS:**

Most payments are made directly into the bank account via the BACS payment system. The Finance Officer will check for any direct payments each time a bank statement is received and online as circumstances require.

When payment by cheque or cash is received:

When cheques or cash arrive the Finance Officer will ensure that cheques are properly signed and made payable to The British Beekeeping Charity and will record their arrival in the accounts; Cheques and cash received should be banked the same day where possible but at least once per week. Any cheques or cash not banked immediately must be securely held until it is banked. A maximum of £500 cash may be held overnight.

Cash in Transit:

All persons carrying cash to or from the bank are instructed to put their personal safety first in the event of any attempt to steal the money.

In the event of losses of cash in transit, the Treasurer must be informed immediately and take the appropriate action.

Wherever possible the time and days of cash banking should be varied and a plain bag or briefcase must be used for carrying money.

Budgeting Policy and Controls:**Purpose:**

To provide a means of balancing projected expenditure against projected income and ensuring resources are allocated fairly;

To provide a structure for monitoring and controlling expenditure and allow authorised budget holders the flexibility to manage their respective budgets within the limits laid down by the Board.

Policy:

The annual budget will provide budget-holders with the authority to spend within the amounts specified under each budget heading.

The amounts budgeted for the income and expenditure, both within budget categories and overall, of The British Beekeeping Charity cannot be exceeded, transferred or altered without the authorisation of the Board.

The Finance Officer will provide budget-holders with regular reports (informal reports will be provided monthly as appropriate, formal reports will be provided quarterly) detailing actual expenditure against budget heading and ensure that budgets are not exceeded.

The Finance Officer will ensure that the Board (via the Treasurer, where appropriate) is informed where any breaches of this policy may occur.

Budget-setting Process:

A budget is a plan translated into money for a defined period of time. The time period is usually the financial year. The budget is prepared after The British Beekeeping Charity has clarified its aims and objectives and produced a variety of action plans to achieve them. The purposes of a budget are:

- ✓ To co-ordinate different activities towards a single plan;
- ✓ To set and communicate targets;
- ✓ To maximise and allocate resources;
- ✓ To identify financial problems;
- ✓ To establish a system of control by having a plan against which actual results can be compared;
- ✓ To compel planning.

As the budget is a vital element of the procedure for negotiating grants and contracts, it is important that a budget is produced in good time .

The Treasurer, in conjunction with the Financial Officer, will produce a draft budget based on previous income & expenditure patterns and the expected actual income & expenditure for the coming financial year. The draft budget and any explanatory notes will be circulated to the Board for comment.

Any necessary revisions will be made and a final draft budget presented to the Board for approval & adoption no later than 31 October in the financial year to which it applies

Monitoring and Revision:

The Finance Officer will monitor income and expenditure and ensure that the Board receives accurate and up to date information regarding any shortfall in projected income or increase in expenditure. Where necessary, the Treasurer will make recommendations on various options for remedial action. Where such action may affect the level of service or staff then negotiations should be initiated with the relevant parties immediately.

Payroll Policy and Procedure:**Purpose:**

To ensure any staff are paid in accordance with their terms and conditions of employment.

To ensure salary rates are competitive enough to retain staff.

To ensure statutory deductions are made and paid to the relevant authority within the time limit.

Payment of Salaries:

All salaries will be paid 100% in arrear each month at the nearest working day to the month end.

Staff must supply the Treasurer with the name of their bank, account number and bank sort code within a week of starting. P45s must be handed in as soon as possible to ensure the correct tax code is applied. Where no P45 is available the member of staff will be required to sign a P46 (as are all volunteers who receive any expenses).

Where staff requires any other arrangement they must ask for consideration of the matter as soon as possible and the matter will be referred to the Board.

The final salary cheque of a person leaving employment with The British Beekeeping Charity must be authorised by the Board.

Deductions:

Only statutory deductions will be made without the prior written and signed authorisation from the employee.

Overtime:

Staff will not be paid for overtime but will be expected to take time off in lieu (TOIL) equivalent to any overtime they were required to work.

Termination of Employment:

Any outstanding debts will be deducted in full from the final net salary payment. Paid annual leave taken before it has accrued will be deducted from the gross and any accrued annual leave added to the gross. The employee should receive their P45 with their final payslip.

Timetable:

In the second week of the month the Finance Officer reconciles the previous month's salary payments to the payroll reports.

The Finance Officer must be given a written memo relating to any of the following. As much notice as possible should be given.

- ✓ New employees;
- ✓ Employees leaving;
- ✓ Details of sickness or maternity leave;
- ✓ Any permanent changes (in hours or pay for example);
- ✓ Unpaid leave arrangements;
- ✓ Any tax code changes;
- ✓ Any overtime or other agreed temporary changes.

From these the Finance Officer will calculate salaries and produce accurate payslips and deduction reports.

The Finance Officer will prepare the Inland Revenue return for the previous month and make appropriate arrangements for its payment by the due date. Whenever possible, payments will be made electronically (either by BACS or by Direct Debit) in accordance with the recommendations of HM Revenue & Customs.

Statutory Year End Annual Returns to the Inland Revenue are made, and any additional payments made, by the due date.

Purchasing Policy and Procedures:**Purpose:**

To ensure that all expenditure is properly authorised and provide a standardised procedure for dealing with expenditure items.

Orders - Goods and Services:

The value of an order/purchase includes VAT and delivery charges where appropriate.

Budget-holders may order items within their own budget and up to £150 in value.

For purchases outside of budget or over £150 and up to £500 value the authorisation of the Treasurer is required.

Items over £500 in value must be authorised by the Board. For any purchase over £1000 in value, at least 3 quotes must be obtained in order to ensure a competitive price is paid unless the Board explicitly waives this requirement and records in the minutes of the Board meeting the justification for the waiver.

Delivery notes must be checked and initialled by the budget-holder and be filed in the delivery notes file. Any discrepancy between the order and delivery notes must be notified to the supplier immediately. In the event that a discrepancy is not rectified by the supplier as soon as is reasonably practical the Treasurer must be informed.

Invoices must be checked against the relevant delivery notes, initialled and dated when received by the budget holder and forwarded to the Treasurer for payment.

In the event of any shortfall in delivery or the return of goods for any reason, the relevant credit note must be received from the supplier before payment is made.

Purchase Orders - Depreciable Assets:

All depreciable items will be recorded in the accounts as a tangible fixed asset and depreciated over the appropriate period of time as defined in the Annual Report and Statement of Financial Activity.

Payments by Cheque and Other Instruments (eg: On-Line BACS, Direct Debit):

The authorised persons are the Trustees. Where appropriate, authorised persons who are not Trustees may be established by resolution of the Board. The resolution must state the reason for the authorisation and the date on which it will expire.

Where a cheque or any other form of payment is being made to a person who is authorised to sign instructions to the bank that person may not be a signatory on the cheque or other instruction for payment;

The bank mandate must require that cheques and other instructions to the bank, including instructions made on-line (eg: for BACS payments) be signed by one authorised person for amounts up to £250 and by two authorised persons for amounts over £250;

Where a cheque or other instructions to the bank, including instructions made on-line (eg: for BACS payments) is for an amount exceeding £1000 the payment must be authorised by the Board of Trustees even if the purpose for which the payment is being made has already been approved by the Board. The authorisation of the payment can be made by written resolution, including by e-mail where appropriate (ie: the authorisation does NOT necessarily require the convening of a Board meeting).

On-Line Purchases Using Personal Credit Cards:

This section should be deleted/modified if the charity's bank does provide a debit/credit card:

It is recognised that the increasing availability of on-line purchasing means that it is very often possible to secure products at very competitive prices.

The British Beekeeping Charity' bankers do not provide a credit/debit card to allow such purchases to be on-line with direct charging to The British Bee Charity bank account. This means that The British Beekeeping Charity can only take advantage of competitive on-line pricing where budget-holders are willing and able to make such purchases using their own personal credit/debit card and reclaim the expenditure from The British Beekeeping Charity. The British Beekeeping Charity accepts that,

provided that due care is taken to ensure probity, that this is a reasonable and beneficial way of proceeding.

All such on-line purchases must have the prior approval of a Trustee who is not otherwise involved in the purchase, in addition to the budgetary approvals specified earlier.

On-line purchases of items for The British Beekeeping Charity must NOT include within the same order any item for the personal use of the person placing the order.

Whenever possible, the delivery address for such on-line purchases should be The British Beekeeping Charity rather than the purchaser's billing address (usually their home address).

The procedures for handling delivery notes, credit notes and invoices for purchases charged to a personal credit/debit account shall be the same as those for purchases made directly by The British Beekeeping Charity. The reimbursement of individuals for purchases made on behalf of The British Beekeeping Charity will always be by cheque signed ideally by two Trustees who are not otherwise involved in the purchase (including reimbursement which are within the single-signature limit in The British Beekeeping Charity' bank account mandate).

Petty Cash Policy and Procedure:

Purpose:

To ensure all cash is properly handled including storage, payments and record keeping.

To establish accountability for the proper handling of cash.

Policy:

The British Beekeeping Charity will avoid the maintenance of Petty Cash accounts except where absolutely necessary for practical operational reasons.

All cash must be kept in the Petty Cash boxes provided and wherever possible these should be kept in a secure place.

A signed Expenditure Voucher and point-of-sale receipt must support all transactions.

All petty cash boxes must be reconciled fortnightly by the petty cash holder, or named responsible person.

Requests for replacement cash must tally with the sum of the vouchers.

The Treasurer shall operate random checks on Petty Cash boxes to ensure that entries are accurate, vouchers and receipts properly stored and that the running balances are correct.

Administration and Accounting:

Moneys are recorded and signed for using Expenditure Vouchers as they are paid out against point of-sale receipts.

Petty cash floats operate on the imprest system where the total of the cash and Expenditure Vouchers should always equal the amount of the agreed float. Any discrepancies must be reported to the Treasurer immediately for investigation and action. The amount of float held in a Petty Cash box will be clearly marked on the inside of the box and should be appropriate to the level of transactions passing through the box (subject to a maximum of £100).

At the end of the month the Finance Officer will enter the petty cash expenditure into the main accounts.

The Accounting and Audit Procedure (if required):

To ensure that The British Beekeeping Charity meets the statutory accounting requirements of the Charities Commission.

To provide accurate and useful data for the Board and staff.

Procedure:

The British Beekeeping Charity accounts will be managed electronically using appropriate software approved by The Board and Small Charity Support's Auditor/Examiner;

The Board at the AGM appoints the Auditor/Examiner (if required);

The Treasurer, in conjunction with the Finance Officer where appropriate, will ensure that all ledgers, reconciliations and records are accurately maintained and up to date;

The Treasurer will prepare timely and accurate year-end accounts in the appropriate format with the supporting working papers and relevant reconciliation.

The Treasurer will ensure that the accounts are filed with the Charity Commission within 10 months of the year-end.

7. Reimbursement of Expenses & Purchases:

Policies & Procedures

Background

Applicability

All Trustees, Members, Staff, Associates and Volunteers are entitled to be reimbursed for out-of-pocket expenses which they legitimately incur while promoting and supporting the delivery of the charity's objects.

These Policies & Procedures apply to all persons involved with The British Beekeeping Charity "The Charity", though employees are also subject to taxation law in relation to such payments.

These Policies & Procedures are based on the Charity Commission's guidance on reimbursing out-of-pocket expenses incurred by Trustees as in its publication "Trustee Expenses and Payments" (CC11) www.gov.uk/government/publications/trustee-expenses-and-payments-cc11/trustee-expenses-and-payments Some sections of this policy have been taken verbatim from that publication.

(Crown copyright acknowledged).

Expenses vs Remuneration

In all cases, it is important to ensure that the reimbursement of out-of-pocket expenses is not – OR DOES NOT APPEAR TO BE – a disguise for making income payments (remuneration) to the recipient(s).

Expenses vs Purchases

Note that although claims for the reimbursement of purchases which have personally and properly made on behalf of the charity are usually made together with claims for the reimbursement of out-of-pocket expenses, they are not counted as expenses.

Instead they are accounted for as part of the charity's general expenditure in the usual way.

Waiving Expenses (Donating Expenses as "Gifts-in-Kind")

Supporters who generously waive their expense or purchases as "donations" to the Charity inadvertently create some difficulties. If reimbursement of expenses/purchases is not claimed they cannot be entered into the Charity's accounts to show both the true costs of running the Charity and the generosity of its supporters. This can hamper funding applications.

Furthermore, even if the amount of the waived expenses/purchases is notified to the Charity and entered into the accounts, the Charity is not able to claim any Gift Aid that might otherwise have been available on the donation because Gifts-in-Kind are specifically excluded from Gift Aid under HMRC rules.

Supporters who are thinking of waiving their expenses/purchase claims should therefore first read the section on **Deferred Reimbursement of Expenses & Purchases**.

Changes to the Policy

The Charity reserves the right to change its Expenses Policies & Procedures to maintain consistency with current accepted Best Practice, and otherwise to meet the needs of the Charity.

Whenever possible the Charity will give appropriate advance notice of any such changes.

However the Charity reserves the right to change these Expenses Policies & Procedures with minimal or no notice when reasonably expedient to do so.

Policy

Scope

Employees and volunteers are entitled to be reimbursed by the Charity for all travelling and other expenses actually, necessarily, reasonably and incidentally incurred by them in carrying out their duties, on submission of an appropriately authorised claim form and relevant supporting point-of-sale receipts. However, taxation law does NOT permit paid employees to claim travel expenses from their home to their normal place of work.

"Actually" means that the claimant actually incurred the claimed expenditure. eg: the bus fare for a journey cannot be claimed if the claimant had decided to leave earlier and walk the journey instead;

"Necessary" means that the charitable activity could not have been undertaken efficiently and effectively without incurring the expenditure;

"Reasonable" means that the cost of the expense must be commensurate with prudent, value-for-money use of the Charity's funds to promote & deliver its charitable purposes. Thus, the cost incurred must be competitive with (ie: similar to) the costs of alternatives of similar quality and suitability-for-purpose.

However, this does NOT mean that the cheapest goods/services must always be purchased. Where the additional benefits TO THE CHARITABLE ACTIVITY BEING PROMOTED/DELIVERED demonstrably outweigh the additional cost of more expensive goods/service they can be chosen in preference to the cheaper alternatives. However, the claimant must always be ready and able to give a credible justification for their choice if challenged.

“Incidental” means that the expense(s) must not have been determined by considerations unrelated to the charity activity being promoted/delivered. For example: the claimant had attended a meeting the venue for which had been chosen specifically because it also enabled the claimant to visit a nearby friend. In such a scenario, even though the costs of attending the meeting in that venue would otherwise have been necessary and reasonable, they would not also have been incidental and, therefore would not be eligible for reimbursement.

Authorisation

Expenses may only be incurred, and subsequently reimbursed by the Charity, in respect of activities which are part of the Charity’s agreed and budgeted programme of charitable activities (ie: by PRIOR agreement with the Charity’s committee).

Likewise, good and/or services may only be purchased on behalf of the Charity, and subsequently reimbursed, in respect of activities which are part of the Charity’s agreed and budgeted programme of charitable activities (ie: by PRIOR agreement with the relevant budget-holder).

Gifts in Kind (Waived or Unclaimed Expenses/Purchases)

Some Trustees, Members, Staff, Associates and Volunteers occasionally choose to waive, or not to claim, a reimbursement of expenses and/or purchases to which they would otherwise be entitled. The Charity greatly appreciates the generosity of all who choose to act in this way.

However not claiming reimbursement of legitimate expenses/purchases is not necessarily in the best interests of the charity:-

1. It causes the real costs of the Charity’s activities (ie: including those costs which are subsidised by supporters) to be under-recorded and, therefore, under-reported (eg: in the Charity’s Annual Report & Financial Statements);
2. It can undermine effective budgeting if a volunteer who has hitherto not claimed their expenses is unable to continue to do so, or is replaced by someone else who is unwilling to do so;
3. It hides the true generosity of the Charity’s supporters, particularly their financial generosity which goes unrecorded and, therefore, unreported;
4. It means that the effective gift of their expenses is not eligible for supplementation by Gift Aid;
5. Under-reporting the Charity’s costs and the generosity of its supporters can hamper the making of effective appeals and applications for further funds for the Charity.

Accordingly, the Charity encourages all those who can legitimately claim reimbursement of their expenses do so.

This includes those supporters who are minded to waive or not claim their reimbursement as a personal gift to the Charity. Rather they should claim the reimbursement to which they are entitled and then back-donate it to the Charity, thereby making it eligible for Gift Aid.

The procedures for doing that are detailed later under the heading

“Waiving” Reimbursed Expenses/Purchases as a Gift Aided Donation.

Procedures: Reimbursement of Expenses & Purchases

Submitting Claims for Reimbursement of Expenses & Purchases

- Claims for the reimbursement of expenses must be submitted on the Charity's approved claims form. Ad hoc claims will not be considered;
- Claims for the reimbursement of expenses must be accompanied by documentary evidence of the expense (eg: point-of-sale receipt, travel ticket, etc).
- Where such evidence is not available the claimant must provide a written explanation to the Treasurer for approval;
- The Charity reserves the right to decline to reimburse expenses for which reasonable documentary evidence has not been provided;
- Employees' and volunteers' completed expenses claim forms must be authorised by a trustee, committee member or organiser of the event;
- Trustees' expenses must be authorised by the Chair or Treasurer;
- All expenses claims must be submitted within 30 days of the relevant activity. Expenses may only be claimed later than 30 days with prior approval from the Treasurer.
- Expenses claim forms may also include claims for the reimbursement of goods/services purchased by the claimant on behalf of the Charity.
- Claims for the reimbursement of purchases must be accompanied by documentary evidence of the each purchase (eg: point-of-sale receipt, travel ticket, etc).

Travel Expenses

- Public transport should be used wherever possible.
- When it is not practical to use public transport, or where more than one employee or volunteer is travelling the same journey, travel by private vehicle (car, motorcycle, etc) is allowed and a mileage allowance (at the rates agreed by the Treasurer) will be paid.
- You may only use your private car in connection with Charity business if, at the time of each journey, it has a valid: (a) certificate of insurance for the kind of journey involved; (b) road tax (if required); (c) MOT certificate (if more than 3 years old).
- As The Charity has no permanent place of operation, at present mileage may be claimed from home to the place where The Charity is undertaking business .
- Parking costs incurred when on charity business will be reimbursed.
- Taxis (preferably pre-booked mini-cabs rather than "on demand" hire) may be used where either no public transport is available or the journey time by public transport is unreasonably long (particularly where the journey involves multiple changes).

Subsistence

Subsistence costs (eg: for refreshments, meals & hotel accommodation) can only be claimed when an employee or volunteer is on authorised Charity business for more than 4 consecutive hours.

Telephone Calls

The Charity will reimburse employees and volunteers for the actual costs of calls made from their personal telephones made whilst carrying out work for the charity be.

This includes calls made on a home or mobile telephone or in a public call box.

No 'reimbursement' will be made for the notional cost of calls which incurred no actual cost to the claimant because they were covered by a contract which included an allocation of 'free' calls;

Other Types of Expenses

The above examples of expenses claims are illustrative, not definitive.

Expenses not detailed above will only be paid if authorised (in advance whenever possible) by the Treasurer or, if not available, a person appointed by the Trustees to act on his/her behalf.

Reimbursement of Expenses & Purchases

- All claims submitted for the reimbursement of expenses incurred on Charity activities and/or purchases made on behalf of the Charity will be vetted for compliance with charity law, taxation law and these policies and procedures before being authorised for reimbursement.
- Claims which are not in the prescribed form, incomplete (eg: missing required supporting documents), inaccurate or otherwise not compliant with relevant legislation will be returned for correction or rejected.
- Valid claims will be authorised for reimbursement as soon as is reasonably practical after receipt. Payment will usually be made by BACS transfer directly to the claimant's bank account. Alternatively payment can be made by cheque or, in the case of small claims (less than £5) may instead be made by cash, where appropriate.

“Waiving” Reimbursed Expenses/Purchases as a Gift Aided Donation

HM Revenue & Customs Guidelines – ie: Rules – on Gift Aid Donations

HM Revenue & Customs guidelines on what constitutes a Gift Aid donation are absolutely specific, if frustratingly pedantic and bureaucratic:

3.4.4 A donation must be a payment of a sum of money.

A donation can't be made in kind, by loan waiver or by debt/loan conversion.

What this means is there cannot be any form of quid-pro-quo exchange or “deal” between the Charity and the claimant/donor along the lines of “don't reimburse my expenses claim, keep the money as a donation”. The Charity first has to make an actual repayment of the expenses claim in a way that is verifiable by HMRC (usually by BACS transfer or by cheque to the claimant's own account) and then the claimant must separately make a similar, reciprocal, verifiable donation to the Charity. The donation has to be made by cheque or BACS/online payment (and also by debit or credit card if the Charity is able to accept such card payments).

This makes life particularly difficult for supporters who frequently incur small expenses which they are happy to “donate” to their charity and would be even happier to be able to add the extra “bonus” of Gift Aid to their generosity. But, not surprisingly, the rigmarole of each time having to claim an actual monetary reimbursement of their expenses and then make a separate actual monetary donation to their charity on a claim-by-claim basis simply makes the process hideously inefficient and impractical for most small claims.

Deferred Reimbursement of Expenses & Purchases

Where a claimant is intending to donate the reimbursement of their expenses/purchases claim back to their charity, the rigmarole of having to go through a separate “claim – reimbursement – donation” procedure on each occasion can be reduced if the claimant is willing to make the claim in the usual way but to allow the charity to defer the reimbursement (eg: till the end of the charity's financial year).

Procedure

- Claimants who are considering waiving their claim as a gift to the charity should tick the “Defer Reimbursement” box on the Expenses & Purchases Reimbursement Claim Form (attached).
- The Charity will maintain a record of those deferred claims in the same way as for any other outstanding payment.
- About a month before the end of the deferred payment date (ie: the end of the Charity’s financial year) it will make to the claimant one single reimbursement for the total of all their outstanding (ie: deferred) expenses claims.
- The claimant then has 3 options:
 1. They can decide that they would like to keep the reimbursement of their expenses after-all. In that case they need take no further action (other than banking the cheque if that is the method of reimbursement).
It is emphasised that everyone is completely entitled to do that – it will not cause any difficulty or embarrassment to the Charity and nor should it to the claimant. Donations to the Charity are, and always will be, entirely voluntary. So claimants should not feel obliged to honour any earlier suggestion that they would donate the reimbursement of their expenses back to the Charity.
 2. Having received/banked the reimbursement of their expenses the claimant then makes a single donation of their choice (ie: it could be for the same amount as their total reimbursement, or less, or more as they see fit) by cheque, BACS transfer, or – if the Charity is able to receive it – by debit or credit card.
If the claimant has included (or has previously made) a Gift Aid Declaration (attached) the Charity will then be able to reclaim the Gift Aid on their donation.
 3. If, having received reimbursement by cheque, the claimant feels that the rigmarole of banking it and writing another cheque back to the Charity isn’t worth the time and effort (particularly if the amount is small or they are not able to Gift Aid it) they can still waive the reimbursement for the benefit of the Charity. They just write “Cancelled” on the front of the cheque and return it to the Charity.
This will enable the Charity to document the expenses claimed and the claimant’s generosity in waiving them, but the Charity will not then be able to claim Gift Aid on the amount.

Expenses & Purchases - Reimbursement Claim

Charity No:1174123

<i>Description:</i>			
<i>Vchr</i>	<i>Item</i>	<i>Amount</i>	
Total Reimbursement Claimed			

I claim reimbursement of the above out-of-pocket expenses and/or purchases which were actually, necessarily, reasonably and incidentally incurred by me in promoting the purposes of the Charity.

Once approved I would like the reimbursement to be:

- made immediately (*tick as appropriate – see Policies & Procedures for more details*) deferred until the end of the Charity’s financial year

Please make the reimbursement by: cash (*less than £20 only*), cheque, BACS (*on-line*) For reimbursement by BACS my bank sort-code is: And my 8-digit account number is:

	-		-	

Name: (Print)

Approved: (Print)

Signed:

Signed:

Date:

Date:

Notes on Completing the Form

- ✓ Please provide original point-of-sale vouchers for all expenditures, wherever possible.
- ✓ Identify each sales voucher, receipt, etc with a unique number in a circle (eg: ②) and write the number in the column headed "Vchr".
- ✓ Please remember to SIGN & date the form above. The date should be the date when you make the claim, not the date when the expenses were incurred.
- ✓ If you have any problems or queries please contact the Treasurer.

Gift Aid Declaration

Multiple Donations

Charity No: 1174123

Boost your donation by 25p of Gift Aid for every £1 you donate

Gift Aid is reclaimed by the charity from the tax you pay for the current tax year.

Your address is needed to identify you as a current UK taxpayer.

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In order to Gift Aid your donation you must tick the box below:

Tick here

I want to Gift Aid my donation of £ and any donations I make in the future or have made in the past 4 years to: **The British Beekeeping Charity**

I am a UK taxpayer and understand that if I pay less Income Tax and/or Capital Gains Tax than the amount of Gift Aid claimed on all my donations in that tax year it is my responsibility to pay any difference.

My Details

Title:

.....

First name or initial(s):

.....

Surname/Family name:

.....

Full home address:

.....

.....

Postcode:

Signed:

Date:

Please notify the charity if you:

- want to cancel this declaration
- change your name or home address
- no longer pay sufficient tax on your income and/or capital gains

If you pay Income Tax at the higher or additional rate and want to receive the additional tax relief due to you, you must include all your Gift Aid donations on your Self-Assessment tax return or ask HM Revenue and Customs to adjust your tax code.

8. On Becoming a Charity Trustee of The British Beekeeping Charity*

An Overview

*Charitable Incorporated Organisation

Introduction

Trustees are the life-blood 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 of The British Beekeeping Charity than occasionally turning up to Trustees' meetings and voting. All Trustees are equally responsible for the proper management of The British Beekeeping 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 (e.g. 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.

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 (i.e. its Constitution, Memorandum & Articles of Association, etc) and in compliance with charity law.

Different charitable organisations may call their Trustees different names – e.g. Directors (of a charitable company), Committee Members, Elders (of a Church), Management Board. But whatever they are called, the individuals have the ultimate responsibility for the governance of the charity – i.e. are allowed to vote on the decisions of the governing body and 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 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.

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?

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 following website:

<https://www.gov.uk/government/publications/the-essentialtrustee-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."

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. 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). 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 (i.e. should) be carefully taken into account, it is only those entitled to "wear a Trustees' hat" who can make the decisions – i.e. 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 – i.e. 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 web-pages 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 provide 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 book-keeper 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 omnibus”. 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 (.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 than 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” (i.e. a “cash flow” problem where, for example, regular unrestricted donations are lower than anticipated). Trustees who “borrow” from 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, expense 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 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 an “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);
- They 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 these 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

Under charity law, Trustees should be volunteers and not be remunerated/paid for their services to the charity as a Trustee. 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. 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 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 (i.e. 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.

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 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."

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>

Change Record

Date of Change	Changed By	Comments

Annexes:

- A Trustees Declaration of Appointment
- B Declaration of Fit and Proper Persons

The British Beekeeping Charity Trustee's Declaration on Appointment

Name of individual: {Print}

I confirm that I have received, read & understood The British Beekeeping 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 British Beekeeping Charity's Briefing Paper "On Becoming a Trustee"

- Charity Commission's guidance publication CC3 "The Essential Trustee – An Introduction";
- The British Beekeeping Charity's objects as defined in its Governing Document;
- The Charity Commission's web-pages on "Public Benefit"
- The British Beekeeping Charity 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 British Beekeeping 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"
- 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

The British Beekeeping Charity 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 British Bee' 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) :

9. British Bee Charity CIO Apiary Rules 2020

Effective from 01/01/2020 until 31/12/2020

HOEBRIDGE APIARY

These rules are to enable our members / beekeepers and their livestock to enjoy their hobby in a safe and healthy environment.

The CIO committee have nominated the following members to act as the apiary team to help enable the smooth running of the apiary: Anoop Kotecha (Apiary Coordinator) together with Ewen McKenzie, Karen Keenan, Greg Bool, Lyn Chitty and Mick Wheller

1. Before entering the apiary site, members and visitors must have read and understood these rules and **signed the agreement at the end to indicate agreement to abide by them. QUERY THIS**
2. **Apiary security – we have two 4 digit combination padlocks; the first securing the road sliding gate and the second, the gate to the apiary. As an apiary user it is your joint responsibility to ensure that:**
 - (a) Only members of BBC CIO have access to the apiary.
 - (b) Visitors by prior arrangement of the apiary coordinator may visit – the host member will take full responsibility for the safety of their guest/s
 - (c) That the padlock combinations are not shared openly – if asked by others, please direct them to the apiary coordinator.
 - (d) Only the apiary coordinator can share the combination to individuals and a log is kept.
 - (e) From time to time the apiary coordinator may change the combination and shall advise users accordingly.
 - (f) Protocol: when entering the site; sliding gate. Wrap the chain around the metal post and reattach the padlock – and scramble the dials to secure the padlock. The same applies to the apiary padlock.
 - (g) We have a working relationship with the developers on the round hill site at the end of the lane. They access the road throughout the week so please don't obstruct the road.
 - (h) The same applies to the track leading up to the apiary entrance.
 - (i) We also have an understanding with The Links estate, in that we can use the hard standing car parking space – the vary last one set back on the left / not be confused with the bays by the gate which are designated to the residents.
 - (j) Please park in the designated hard standing car park unless you have heavy equipment to load/unload and then relocate to the car park.
 - (k) Of course, discretion to access will be made to accommodate mobility etc...
3. By placing a hive/colony in the apiary the hive/colony owner agrees to pay the annual fees and

charges and that if they consistently fail to comply with the apiary rules or instructions from the BBC CIO apiary team or pay the fees they will be asked to remove their hives/colonies.

4. Only BBC CIO current full members may keep hives/colonies at the apiary. Associate members are not permitted to keep hives/colonies at the apiary. A full individual member can keep up to 4 hives/colonies at the apiary; a couple may keep up to 6 hives / colonies providing there is **capacity** at the apiary site. Before expanding or bringing extra colonies into the apiary the agreement of the apiary coordinator must be obtained. A NUC of bees counts as one colony

3b. We understand that a nuc may be created late in the season to help with swarm management, splitting a hive etc. These nucs may at the end of the season be used to bolster a weak colony or over wintered.

For the purposes of charging, a nuc created after the 1st of March will have its fee differed till the following spring.

If it has survived till the first spring inspection the following year, then the member will be liable to pay the differed fee.

Members are obliged to feedback any changes / additions to the apiary coordinator.

Note: A NUC is still considered as a hive and therefore the four / six hive rule applies. See 3 above.

5. BBC CIO members will:
 - Have free access to their hive(s) during open apiary sessions. Open apiary sessions will be held on Wednesday evenings and Sunday mornings.
6. BBC CIO members will be able to use the allocated car park, during the open apiary. Note there are limited spaces on the track adjacent to the Apiary. If members require vehicle access to the apiary for other reasons, please contact the apiary team. ***Members are asked to park responsibly with consideration to other users .Please be mindful as the CIO cannot be held responsible for damage to members or visitor's property or vehicles.***
7. All BBC CIO members who keep bees at the apiary, are required to contribute to the management and general upkeep of the apiary, by participating in maintenance working parties on dates/times ***coordinated by the apiary team.***
8. Correct protective clothing to include [wellington boots, a full bee suit or bee jacket (with suitable veils) and disposable gloves] must be worn correctly before entering the hive area. **Leather gloves are not permitted.**
9. Any member or visitor to the apiary must on arrival, inform the BBC CIO apiary team if they are present, if they have any reason to believe they are susceptible to an allergic reaction to bee or wasp stings. They must also inform the apiary team if they carry an EpiPen. BBC CIO cannot be held liable for allergic reactions.
10. Members should not visit the apiary alone. ***This is a must to ensure safe and healthy practice.***

11. If a member is stung whilst at the apiary the BBC CIO apiary team must be informed immediately if they are present. If a member feels unwell following a bee stung at the apiary the BBC CIO apiary team will monitor the effect and alert the emergency services if required. In the case of a serious accident or anaphylactic shock, a member must telephone the emergency services, 999.
12. Members and visitors under the age of 18 are not permitted into the apiary unless accompanied by their parent or guardian and a member of the BBC CIO apiary team must be present.
13. The location for the hive/colony will be allocated by the apiary team and a permit will be issued once annual fees have been paid. The permit disc should be clearly displayed on the hive. Members should not place or reposition hives/colonies without prior arrangement of the BBC CIO apiary team. Each hive/colony owner shall ensure that all personal property they have on site bears a personalised mark or identifying label.
14. The charge for keeping hives/colonies at the apiary is £21 per year (or part year) for the 1st hive or colony & £16 for each additional hive or colony. This rent includes the traditional jar of honey (honey money) – for ease of managing this, the current rent includes a £5.00 per hive charge to cover this. This is a fee that we pay to the landowners either in cash or jars of honey extracted from the BBC CIO hives.
15. The payment charge for keeping hives/colonies at the apiary is to be made in advance of the season and by 1st April at the latest or on the date the hive/colony is moved onto the site if after the 1st April.
16. The hive/colony owner retains full responsibility for the safety of others, for complying with the statutory regulations and for the proper upkeep and security of their hives/colonies. Items creating potential trip hazards, ill-tempered, dangerous, diseased bees or mismanaged colonies will not be tolerated.
17. A record must be kept for each hive/colony. This should be updated after each inspection and kept under the hive lid. In the event of an inability to inspect hives/colonies due to illness or another emergency one of the BBC CIO apiary team must be advised.
18. All hive records must show the hive permit number, name of the hive owner, a contact number. NBU registration number and an up to date medical treatment record card.
19. During inspections if a member suspects disease in their colony they must inform the apiary team immediately.

20. ***Each BBC CIO member is responsible for providing their own equipment and to ensure that all their equipment is clean before use. If opening their own hives/colony in the absence of one of the BBC CIO team the apiary coordinator should be notified. The member will be responsible for any accident or mishap to their own or any other hive/colony due to their activities.***
21. When managing your hive / colony, please be mindful of your limitations when moving and Lifting. Always seek assistance if in doubt.
22. With the exception of an authorised Bee Inspector, on no account may anyone open a BBC CIO member's hive/colony and remove/swap/replace/borrow any component, or brood or bees without the written authorisation of the hive/colony owner.
23. In circumstances that BBC CIO apiary coordinator suspects there might be an issue with a member's hive/colony, which could be detrimental to other hives/colonies in the apiary, or it has not been inspected for at least 3 weeks, the BBC CIO apiary coordinator will notify the owner and support / act to mitigate the problem. This may mean opening the hive/colony to make an inspection and acting accordingly.
24. If the BBC CIO apiary team or a BBC CIO member sees a swarm leaving or resting on a member's hive, that swarm is deemed to belong to the owner of that hive/colony. Appropriate prompt action should be taken to notify the owner. The swarm should be collected if possible and kept safely until the hive/colony owner is able to retrieve it. If the hive/colony owner does not claim the swarm within 24 hours the swarm becomes the property of the person that collected it or may be donated to the BBC CIO charity. If the hive/colony owner claims the swarm they will compensate for the cost of any non-reusable equipment if used (e.g. cost of the NUC box and frames) alternatively, they can donate the swarm to the BBC CIO charity. Emergency contact numbers on hive notes are required to support this process.
25. Treatment of the hives/colonies against communicable bee diseases and parasites will be carried out with the knowledge and supervision of the BBC CIO apiary coordinator, who may issue special instructions to deal with a health or safety threat to the hives/colonies or to beekeepers. The BBC CIO apiary coordinator will advise members when to treat hives/colonies and what form of treatment to use.
26. ***The apiary coordinator will advise on the following:***
- ***Appropriate disease treatments in line with integrated pest management planning.***
 - ***Honey harvest times.***
 - ***Last winter inspection***
 - ***Winter treatment***
 - ***Spring inspection***

10. The British Bee Charity GDPR Policy

The British Bee Charity takes your privacy seriously and makes every effort to keep your personal information safe, secure and processed only in ways permitted by the General Data Protection Rules.

Definition of Data

Personal data can be any or all of the following:

Name
Date of birth/ age
Sexual orientation
Address
Telephone number(s)
Email address
Car registration
Bank details
Health status
Personal preferences when stated as part of a contract or membership agreement.

The British Bee Charity stores information on the following

Name
Age if under 16
Address
Telephone Number
Email
Personal preferences with regard to method of contact
Bank details in exceptional circumstances (see below)

POLICY DESCRIPTION

In the following policy description 'we' means The British Bee Charity an organisation promoting bee welfare, providing support to beekeepers and educating the community on all aspects of bee life. The charity is administered by a set of trustees and a committee. The British Bee Charity is a registered charity (charity number 1174123) , our registered address is The British Bee Charity, Kerlow, East Horsley, Surrey KT24 5HF. The policy describes how we collect, use and store personal information. This policy is reviewed each year to ensure it is up to date and covers all aspects of privacy and protection as set out in the GDPR laws. We are registered with the Information commissioner who monitors our compliance and we have an appointed data controller. Additional information on personal protection is set out in our safeguarding, anti-bullying and harassment policies and our code of behaviour.

WHY AND HOW WE COLLECT INFORMATION

We collect information about you because we need to register you as a member, you have requested insurance, you have asked us to include you in the Beecraft magazine discount scheme, you have hives at the apiary, you have made an enquiry about a course, talk or event, you have made a purchase on our website or at a show, you have made an expenses claim.

This information is collected via our membership form where you have an opportunity to express preferences for how we contact you, what information you wish to receive and what services you wish to subscribe to. Information is also collected from our website where digital forms are available for membership, general contact and supply of a specific service.

Where persons under the age of sixteen are involved we ask for parental consent via signature so that information is not collected without their being aware.

HOW WE USE THE INFORMATION

We keep this information to communicate with you and to process your requests. You are able to express preferences about how you are contacted on our membership form and on our online/website contact and order forms. We also need the information to process Gift Aid on donations.

We specifically use it to supply you with the following services via outside parties

- 1 Bee Disease Insurance
- 2 Product liability Insurance
- 3 Discount subscription to Beecraft Magazine

Information transferred to these organisations is done so in a secure form.

HOW WE SECURE AND STORE YOUR INFORMATION

All your information is stored securely on data bases not accessible to multiple persons. Your main details are stored by the membership secretary who shares them with committee members and trustees on a 'need to know' basis. This is with the apiary manager so that they may carry out their role within the apiary; to keep it secure and your bees healthy and safe. They may be shared with the education co-ordinator for the purpose of being able to notify you of meetings or an activity if you are a member of the study group or have volunteered to give help at talks or children's/youth events. They may be passed to the events organiser if you have volunteered to help at a show or wish to sell your honey. All these people may keep sub-lists on data bases accessible to themselves only.

Where we deal with outside parties information is passed in encrypted form. Our website has measures installed to protect your data from being visible to others

We do not usually store bank details but if you make an expenses claim or ask for a refund we may store some of your details for the relevant accounting period for the purposes of financial management.

We do not sell your data to other organisations. We do not share your information with other organisations except those we are legally obliged to in a request for disclosure such as the police. We keep your details only for as long as needed and are permanently deleted or shredded, where paper copies exist, when we have finished the appropriate process or you leave the organisation. We will notify, of the need for deletion, any outside organisations where relevant at the end of the cycle if you wish to cancel their services or leave our organisation.

ENSURING ACCURACY OF DATA AND PROTECTING YOU

To avoid error please make sure the information you give us is up to date. Any changes or deletions should be notified in writing to the membership secretary Karen Keenan via email at karen.l.keenan@googlemail.com or at 34 Reeve Court, Tarragon Drive, Guildford, Surrey GU2 9YS and to the Data Controller Derick Fulcher at The British Bee Charity, Kerlow, East Horsley, Surrey KT24 5HF

We ask you not to share your personal details on our social media groups as these are not secure. If you want to give a fellow member your details please use a private and secure method of transfer.

COMPLAINTS AND YOUR RIGHTS

You have the right to know what information is held on you and are legally entitled to make an application to our Data Controller for a copy of all information currently held by us on you. If you feel the information we keep is inaccurate, has been used in inappropriate ways or there has been a breach of security please contact our data controller at the address quoted above.. If you feel that we have not been able to resolve an issue successfully you can contact the Information Commissioner directly explaining the nature of your complaint.