



Trustee handbook for Rotary club Trust Funds

January 2015 Version 1

Rotary International in Britain and Ireland (RIBI) is in a developing Partnership with the Charity Commission (CC). One aspect of this Partnership is the production of this Trustees Handbook.

This handbook has been created to help you manage your Rotary club Trust Fund and aims to provide answers to some of the most common questions about your responsibility as a Committee member (Trustee) of a Rotary club Trust Fund. It also carries information of how to manage your relationship with the Charity Commission.

The handbook is particularly designed to help you if:

- you are a new trustee
- you have just become your Rotary clubs trust funds main administrative contact with the Charity Commission
- you are handing over administrative responsibility to another trustee

Rotary club members are advised to read the information sheet prepared jointly by RIBI and CC called '[Clubs and Club Trusts](#)' alongside this handbook.

All Trustees of Rotary club trust funds need to familiarise themselves with the contents of this manual.

Please note that anything underlined takes you to separate guidance.

Contents of this handbook:

1. **Charity registration**
2. **Can anyone be a trustee?**
3. **New trustee checklist**
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1. Charity registration

RIBI has worked with the CC and prepared a **Deed of Trust** which is available on request by emailing finance@rotarygbi.org, together with a '**Notice of resolution**', which will need to be amended to suit your circumstances, a set of **notes** to assist in the process and a typical '**amendment to the trust deed document**' which covers the administrative aspects of running the trust.

By using the agreed Deed, and provided no changes are made to the core wording of the document, the processing should be fairly swift and straight forward.

Top Tips:

- ★ The Rotary club is **not** charitable only the Trust is.
- ★ You cannot hold funds for the Club in the same account as that for the Trust.
- ★ Meetings of the Club and the Trust must be held and minuted separately as they are legally two separate entities.

2. Can anyone be a trustee?

Generally speaking anyone who is 18 years of age, or over can be a trustee. However, certain people are legally **disqualified** from becoming a trustee. Obviously this will only affect a small minority of people. People who are disqualified are those who

- have been convicted at any time of any offence involving deception or dishonesty, unless the conviction is legally regarded as spent; or
- are undischarged bankrupts; or
- have made compositions or arrangements with their creditors from which they have not been discharged; or
- have at any time been removed by the Commissioners or by the court in England, Wales (or by the Court of Sessions in Scotland) from being a trustee because of misconduct; or
- are disqualified from being company directors; or
- are subject to an order made under s. 429(2) (b) of the Insolvency Act 1986.

Top tips:

- ★ Before accepting the role of trustee you should check the Trustee Eligibility checklist below to ensure that nothing legally prevents you from joining.
- ★ As an existing trustee you must check that all those standing for election are eligible. The Rotary club Trust Deed requires trustees to be members of the Rotary club. When you receive nominations to be trustees, ask all to review the eligibility criteria and to confirm they can participate in the elections. You can do this using the Trustee Eligibility checklist.

Take me to: [Trustee eligibility declaration form](#)

3. New Trustee checklist

As a new trustee, you should ask the chairman or secretary of the Trustees Committee for a copy of your charity's key documents. This will help you:

- to understand how your Rotary club Trust Fund works
- to work out how your skills and experience can help with the trusts management and administration.

The following template can be used so you can confirm your receipt of key information. Do not send it to the Charity Commission.

Document	Description	Received?
Trust Deed	The legal document which sets out your charity's aims ('purposes') and – usually – how it should be run.	
Charity accounts	Your Rotary clubs trust accounts for the last financial year explain how the trusts resources are obtained and used. They will also tell you about your trust funds financial situation.	
Trustees' annual report	The trustees' annual report explains what your trust fund is trying to do, how it does it, whether it's met its aims and how it works for the public benefit	
Minutes of Trustee meetings	The minutes record what was discussed and agreed at any trustees meetings. They can be used to record where a decision has been made.	
Knowledge of who has the password to the Commission services	There is information you have to give to the Charity Commission once a year. This is done through your trust funds online account with the Commission. Make sure the login to this account remains with an existing trustee. It is important to remember this when trustees are leaving so there can be a handover.	
Key guidance	The following guidance is aimed at helping you understand your duties as a trustee and how to manage your charity effectively: <ul style="list-style-type: none"> ★ The essential trustee: what you need to know (CC3) ★ Hallmarks of an effective charity (CC10) 	

4. What do I need to prepare and send to the Charity Commission?

The information you have to give to the Charity Commission each year depends on the income of your charity. This information has to be sent electronically so it is best to pass responsibility for this to a trustee who is computer literate.

Top tip:

- ★ [UK Online Centres](#) provide free and low-cost help with computers and the internet.

Q. What do we have to send the Charity Commission?

The first thing to obtain is a password to the Charity Commission's online area. If you've forgotten your password, or don't have one, you can [Get a password or order another password](#).

Top tips:

- ★ When contacting the Charity Commission for a new password **please ensure** that you are one of the listed trustees on the charity's register entry, if you are not this will cause delays.
- ★ Always ensure that the password remains in the hands of an existing trustee. Too often the trustee with the password ceases to be a trustee and doesn't hand the password over causing problems.

Q. I have a password what do I need to do now?

If you are your trusts main contact, you will need to visit the [Charity Commission website](#) to complete your annual return every year. If your trust income is over £25,000 you must also:

- upload your trust accounts as a PDF file only
- upload your trustees' annual report as a PDF file only

The Charity Commission does **not** need a signed copy of either document.

More details on what you have to send can be found by following the link below:

- [Prepare a charity's annual accounts](#)

Top tips:

- You can get guidance on completing the annual return and uploading PDFs from the [Charity Commission website](#)
 - view the [video tutorial](#) on the website which will walk you through the annual return form
 - find information on how to turn paper, scanned or Microsoft Word accounts into PDFs on the Commission's website – type 'help with PDFs' into the site search box
- When entering the income and expenditure figures in the Annual Return you should enter the actual figure in pounds and not in thousands of pounds.
- Charities have only 10 months from the end of their financial year to file their documents so leave yourself plenty of time. Most Rotary club trusts will have a similar financial year to that of the Rotary club – ends 30 June. Rotary clubs are required to hold their Special General Meeting (SGM) in November of each year so trustees should aim to file their returns immediately after the SGM.
- There is no such thing as an extension to the 10 month limit. If you fail to file on time your register entry will be flagged as late and we know that this could affect your relationship with grant funders and your supporters.

Take me to: [Charity reporting and accounting: the essentials](#)

Q. What else do I need to send to the Charity Commission?

Trustee changes: All the trustees have a legal responsibility to ensure that their trustee details and contact details are accurate and up to date.

Top tip:

- The Charity Commission will always communicate with the listed contact for a charity so it is vital that these details are current. To ensure the Commission can contact you about important matters make sure that the email address you provide them with is always up to date.

Take me to: [Update your Rotary clubs trustee or contact details](#)

Q. I need to report a serious incident that has affected my charity what do I do?

Every trustee has a responsibility for reporting a serious incident to the Charity Commission for example theft or fraud. Full guidance on the categories of incident and a toolkit on how to protect against fraud in your charity can be accessed below:

- [Reporting a serious incident](#)

In all cases of theft or fraud, however small the amount, you must also inform the Police together with RIBI insurers - Bartlett's

You cannot remove a member of the committee without following the procedures in the Deed of Trust. For further information about the removal of trustees see paragraph 6iii of the Deed of Trust.

When reporting a case of theft or fraud to the Rotary club at a general meeting be truthful but if the matter is being investigated by the Police, or if you suspect but cannot prove an individual's guilt you should not name the individual as you could yourself be guilty of defamation.

You can complete a variety of other key tasks online, the two of the most relevant ones for Rotary club Trust Funds are explained in the questions below.

Q. How do I change the charity's name?

Should the need arise to change the name of the charity you will need to hold a meeting of the whole membership of the club (not just the trustees) and vote on the name change. Providing the motion passes you need to inform the Charity Commission.

Top tip:

- The change name form below also enables you to make changes to the Deed of Trust. You must not make changes to the Deed of Trust. Changes will not be accepted by RIBI or CC.

Take me to: [notification of change of name](#)

Q. I want to close the Rotary club trust fund, what do I need to do?

You need to read the wording in your Deed of Trust that covers this event. Any money left in the trust account cannot be used gifts to members of the committee.

Using the form below means that you do not need to send any minutes or closing accounts to the Charity Commission.

Top tips:

- Always ensure that you notify RIBI of the closure of your Rotary club trust fund.
- If you don't file your Annual Return for more than two years the Charity Commission will assume that you have closed and remove your registration so always file on time. The Charity Commission will consider reinstating a Rotary club trust to the register. This may take time and you will need to send the Commission the outstanding information on your association.

Take me to: [Notify the Charity Commission of closure](#)

5. Additional Guidance

RIBI also provides guidance in the following areas

- Charitable fundraising by Rotary clubs
- Charitable Incorporated Organisations (CIOs)

This guidance is available in the members' area of the RIBI website.

Don't forget that RIBI is here to help trustees of Rotary club Trust Funds

6. Feedback:

The aim of this handbook is to provide value to Rotarians in regards to the setup of Rotary club Trust Funds and answering the most common questions and issues.

Please enable us to keep it relevant to your needs by answering a few questions in our survey or just feel free to give a general feedback.

Take me to: [Anonymous Survey](#) (takes approx. 2 minutes to complete)