

Draft general MOU - finance and property sections

Quakers in Scotland (QiS)

Religious Society of Friends (Quakers) in Scotland

A draft memorandum of understanding (MOU) describing who does what in relation to finance and property, Quakers in Scotland (QiS), Local Meetings (LMs) or Trustees. (Further sections will be added in due course on Quaker work - meetings for worship, pastoral and spiritual care, weddings, funerals etc)

The MOU will be revised as situations and circumstances change.

Stewardship involves prayer, and it involves thought, and it involves applying what emerges from the two. As individuals our particular talents may lead us to greater emphasis on one of those two elements, but they can never be wholly divided within any of us, and as a community we need to be faithful to all three: prayer, thought and application. (Christine Davis Qf&p15.01)

This MOU seeks to provide clarity about

- Who does what particularly in areas of overlapping responsibility
- What should be reported to whom
- Legal responsibilities of the trustees and where these are delegated to QiS or LMs

Local Meetings, this document refers almost entirely to their formal business proceedings and the actions of those Friends appointed to specific roles. (Note QF&P 4.32 regarding their relationship with their AM/QiS)

Intermediate Meetings, their role is not included in this document as their possible format is not yet clear.

Quakers in Scotland (QiS), this document refers almost entirely to their formal business proceedings with their Quaker minutes and the actions of those Friends appointed to specific roles.

QiS is a **Scottish Charitable Incorporated Organisation SCIO** with appointed trustees. Every member of QiS is a member of the SCIO. The members appoint and oversee the work of its trustees.

Trustees are the trustees appointed by members of the SCIO and work in accordance with its governing document which sets out how the charity and its assets are to be administered and managed.

Trustees are required to take responsibility for the affairs of the membership body in relation to:

- a) Ensuring that its financial procedures are appropriate and its funds are put to proper use
- b) The maintenance and management of properties
- c) Ensuring that potential risks, including reputational risks are identified, evaluated and managed
- d) Compliance with legal requirements pertaining to charitable bodies including such matters as employment, safeguarding, health and safety and property management. This includes compliance with the Charities (Regulation and Administration) (Scotland) Act 2023 and the regulations of the Office of Scottish Charity Regulators OSCR.

Trustees will act independently in these areas of responsibility, but on any major issue impacting on the life of an LM or of QiS itself will consult with them.

Communication

It is the responsibility of the trustees to report to QiS and its membership as laid down in the Governing Document and to establish, maintain and publicise the communication channels by which QiS can raise matters with the Trustees.

Informal communication between trustees and roleholders in LMs and QiS is important but formal matters should be dealt with by means of an exchange of minute.

Minutes of Trustee meetings will be sent to the QiS clerks for information and are publicly available on the QiS website. Where confidential matters have been raised and minuted, these may be redacted before being made publicly available.

QiS minutes will be sent to the clerk of trustees for information.

The table which follows sets out the delegation and division of responsibility and the various actions that are required. A separate part of this MOU gives more detail of the relationship between the LMs and the trustees in relation to property, so the table only contains a very brief outline.

Finance	Local Meeting	Inter Mediate Meetings	Quakers in Scotland	Trustees
Financial control	Appoint LM Treasurer and Assistants if appropriate for the size of their meeting Nominates to the QiS Finance Committee if appropriate	?	Appoints QiS Treasurer and Assistants as required Appoints QiS Finance Committee	Appoint accountant/bookkeeper and Auditor Appoint 1 or 2 Trustees to QiS Finance Committee
	If a meeting does not have a bank account or handle money appoints an LM Treasurer/Administrator to liaise with the QiS treasurer as required	?		
Bank accounts	Larger meetings may hold bank accounts with appropriate security, if agreed by the trustees. Small meetings hold money in the QiS bank account as separate funds.	?	Hold bank accounts with appropriate security	

Bookkeeping	Follow the bookkeeping system of the QiS or delegate to QiS bookkeeper		Implement and hold the central bookkeeping system	Agree the bookkeeping system as part of process of appointing accountant/bookkeeper.
Delegated finances	All expenditure must reflect the charitable objectives of QiS. Trustees may set appropriate limits on expenditure.	?	All expenditure must reflect the charitable objectives of QiS. Trustees may set appropriate limits on expenditure. Funds include those for work delegated by BYM.	Trustees may set appropriate limits on expenditure for LMs and QiS Receive some funds from BYM for delegated work.
Investments	Consult with trustees on investment of general, designated, restricted and endowment funds.	?	Consult with trustees on investment of general, designated, restricted and endowment funds	Regularly review and monitor investments across QiS taking ethical considerations into account
Reserves	Hold sufficient funds for the LM's activities.	?	Holds sufficient for QiS activities	Discern the reserves policy and the level of reserves to be held by LMs and by QiS
Income		?	Agree the level of contribution required by QiS and distribute this information to LMs. Distribute information to encourage Friends to contribute to the LM, QiS and to BYM funds in line with their personal circumstances May also include sales of books, residential event bookings and other activities.	Apply for and receive grants from bodies such as BYM, trusts, etc
Accounts	Ensure accounts are kept, are shared with the LM and sent to the finance committee and accountant/bookkeeper with relevant paperwork for audit purposes Accounts will be recorded online (see Bookkeeping above).	?	Ensure accounts are kept and shared with the finance committee and accountant/bookkeeper with relevant paperwork for audit purposes. Accounts will be recorded online accounts (see Bookkeeping above).	With the finance committee and accountant/bookkeeper, arrange consolidation and audit of accounts. Annual report to be written by trustees. Annual report and accounts to be presented to QiS in session and, after approval, forwarded to BYM and OSCR and uploaded to the QiS website.

Budgets	Prepare, agree, and monitor an annual budget for the LM; agree and share that information with the finance committee.	?	Consider and make recommendations for the budget	Finance committee and accountant/bookkeeper to prepare annual budgets for trustees' discernment, and monitor after acceptance.
Insurance	Inform trustees (through the finance committee) of any exceptional activities that are planned so that trustees can ensure they are covered.	?	Inform trustees (through the finance committee) of any exceptional activities that are planned so that trustees can ensure they are covered.	Purchase insurance to cover all aspects of Quaker work undertaken by its constituent bodies and all property and contents.

Property	Local Meeting with a meeting house		Quakers in Scotland	Trustees
Property Management	Appoints a Property Committee Nominates to QiS Property Committee		Appoints QiS Property Committee	Appoints 2 Trustees to QiS Property Committee.
Day to day management of meetinghouses & staff	Manage day to day cleaning, hirings and staff.		QiS Property Committee to meet regularly and report to Trustees.	Has legal responsibility for property and Clerk of trustees signs all legal documents.
Major works buying or disposing of property	Discern best way forward in liaison with trustees		Discern best way forward in liaison with trustees and LM	Discernment of best way forward in liaison with LM and QiS
Maintenance	Manage day to day maintenance. Respond to quinquennial survey in liaison with QiS Property Committee and trustees		QiS Property Committee organises quinquennial survey of all property. Liaises with LM about implementing recommendations	.
Burial grounds	Day to day management of nearby burial grounds as agreed with trustees.			Provide budget for burial ground management. Ensure they are inspected annually

Legal	Local Meeting	IM?	Quakers in Scotland	Trustees
Compliance	Supports the nomination process	?	Appoint Trustees	Co-opt additional Trustees if required
Health and safety, risk assessment	To be aware of these issues in relation to any LM activity.	?	Appoint QiS Health & Safety Officer .	Keep policy under review, ensure constituent bodies are complying

	Follow QiS policy	?	To be aware of these issues in relation to any QiS activity. Follow QiS policy	Review, update and report on risk register annually
Safeguarding	Discerns arrangements appropriate for the size of their meeting. May appoint LM safeguarding officer Report incidents immediately to QiS Safeguarding Officer and report externally as required Report annually to QiS	?	Appoint QiS Safeguarding Officer Report incidents immediately to Trustees Report annually to Trustees	Appoint Safeguarding Trustee Keep policy under review Ensure constituent bodies are complying, Report annually to BYM
Data Protection	Follow policy, reporting to QiS as required under QiS data protection policy GDPR compliant	?	Appoint QiS Data Protection Officer . Follow policy, report to Trustees as required	Keep policy under review, report to BYM as required
Employment	If appropriate, appoints line manager and nominates to QiS Employment Committee	?	Appoints QiS Employment Committee	Appoints 2 Trustees to QiS Employment Committee
				Employ a manager or administrator or other experienced person whose role will include keeping abreast of changes in the law relating to property, employment, data protection, health & safety, and other areas which affect Quaker work, and to advise trustees when action is needed and to be a point of contact for staff employed locally on such matters;. [This isn't intended to be a job description for the new post, just a few starting points, which go beyond the work of the current GM administrator which will still need to be done.]
	Responsible for day-to-day line management	?	Agree with trustees where staff need to be employed Recruit suitable staff with appropriate induction and training Responsible for day-to-day line management	Agree to employment of staff and deal with all legal aspects including data protection. Employment Committee to meet regularly and report to Trustees. Has legal responsibility for employment. May delegate signing contracts to Employment committee.
Legal advice				Seek legal advice as necessary

Alteration

The terms of this Memorandum may be altered at any time by mutual agreement in the form of Minutes of the constituent bodies and the Trustees respectively.

Signed on behalf of the proposed SCIO Quakers in Scotland

..... (Clerk of Trustees) Date.....

Signed on behalf of Constituent body

..... (Clerk) Date.....