

## BUC Update October 2013

**This month we want to draw your attention to the following issues:**

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### **Charity registration**

It is well known that churches with an annual income that exceeds £100k must register with the Charity Commission. The legal regulations that mean that churches with lower incomes need not register are due to expire in March 2014. The government and the Charity Commission are considering whether to extend the current exempting regulations as they are or whether to lower the income threshold so that more churches need to register. Once decisions have been made we will communicate them to churches but at the moment no further information is available.

### **Charity trustees and decision making**

The Charity Commission has published new guidance on decision making for charity trustees. This is relevant to the charity trustees of all churches, whether or not they are registered with the Commission. The guidance, 'It's Your Decision', explains the key principles of decision making that the courts and the Commission expect trustees to apply when they are making significant or strategic decisions about their charity.

According to the Commission, the principles deal with the important things that trustees need to get right, such as ensuring they have the relevant powers to carry out their plans, managing conflicts of interest, and making informed decisions based only on relevant considerations. The Commission says that following these principles will help to protect trustees if something goes wrong:

"Some decisions don't work out as the charity trustees intended but if the trustees can show that they have applied and followed the principles in making their decision then it is unlikely that the courts or the Commission would hold them personally responsible to the charity for what went wrong".

The guidance can be found here: <http://www.charitycommission.gov.uk/detailed-guidance/trustees-staff-and-volunteers/its-your-decision-charity-trustees-and-decision-making/>

### **Charity trustees and financial responsibility**

Charity trustees are reminded that they share legal and financial responsibility for the church. Financial tasks may be delegated to the treasurer but the other charity trustees need to retain oversight of the church's finances. They should be regularly updated on the church's financial position in order to take appropriate decisions. Accounts must be prepared on an annual basis and these need to be independently examined.

It is not appropriate for the treasurer, or anybody else, to count the weekly cash offering alone. This needs to be done by two people and the charity trustees must be sure that the cash is being banked. Cheque payments should require two signatories. These basic safeguards are important for all our churches.

## Registered charities and public benefit

It is a legal requirement that every organisation set up for charitable aims must be able to demonstrate that its aims are for the public benefit. Churches that are registered with the Charity Commission have to explain to the Commission how they benefit the public and the Commission has written detailed guidance on this topic which charity trustees have a legal duty to read. This guidance has just been updated by the Commission and is available online here: <http://www.charitycommission.gov.uk/detailed-guidance/charitable-purposes-and-public-benefit/charities-and-public-benefit/>

There are three publications:

Public benefit: the public benefit requirement (PB1)

Public benefit: running a charity (PB2)

Public benefit: reporting (PB3).

However churches should note that neither the Baptist Union nor the Charity Commission expect any Baptist church to have any difficulty in being able to meet the public benefit requirements for religious charities.

Further information is available in BUC guideline leaflet *C09 Registered charities and public benefit* which can be found on the BUGB website.

## Registered charities – submitting annual returns

Churches that are registered with the Charity Commission have to submit an annual return each year. This includes a formal statement of accounts, an annual report and the required level of external verification (e.g. an audit or independent examination).

You must submit your annual return no later than 10 months after your church's financial year ends. The Charity Commission has indicated that in future it intends to take a harder line with charities that fail to do this.

## Food Standards Agency advice on food preparation by charity groups

The Food Standards Agency has recently published 'Community and charity food provision - guidance on the application of EU food hygiene law'. The guidance offers two examples which will be of particular interest to churches where the FSA suggests that food provision is unlikely to require registration with the local authority:

- *'A one-off event such as a church or school fete, or a street party* is deemed not to have sufficient 'continuity'. However, organisers of large community events are advised by the FSA to contact their local authority for practical advice. Where several large events might be organised within a year, especially with complex food safety controls, then a 'degree of organisation' could be involved which might trigger a need for registration.
- *Daily small-scale provision of low-risk foods by charity volunteers* is not deemed to have a 'degree of organisation' as it is low-risk and small-scale provision. However it does have 'continuity' and registration would be necessary if complex food safety controls are required or high-risk foods are served or if food is served to vulnerable people'.

The FSA has also posted on its website a series of FAQs on food preparation at charity events:

*I'm making food for lots of people at a fundraiser event. What general advice can you give me?*

When you're making food for large numbers of people, it's important to keep food safe. Here are some general practical tips:

- plan ahead - if you can prepare food in advance, this should make things easier later
- wash your hands and any equipment you are using in hot soapy water
- keep food out of the fridge for the shortest time possible
- even if people are waiting to eat, don't reduce cooking times
- always make sure food is properly cooked before you serve it

- keep raw and ready-to-eat foods apart
- do not use food past its 'use by' date
- know what is in the ingredients so information about allergens can be provided (e.g. provide a 'contains nuts' label for cakes)

#### *Which people are particularly vulnerable?*

If food is being provided to vulnerable people – this can include the elderly, children under five years of age, expectant mums and anyone with a serious or long-term medical condition – you should take particular care to ensure the food is safe. The advice here will be helpful and the FSA also recommends contacting the local authority, who can provide free advice.

#### *Is it okay to sell homemade cakes?*

There is no rule banning the sale of homemade cakes at school fetes or other community events. Homemade cakes should be safe to eat, as long as the people who make them follow good food hygiene advice and the cakes are stored and transported safely.

At home, people making cakes should follow these tips:

- always wash your hands before preparing food
- make sure that surfaces, bowls, utensils, and any other equipment is clean
- don't use raw eggs in anything that won't be thoroughly cooked, such as icing or mousse
- keep cheesecakes and any cakes or desserts containing cream or butter icing in the fridge
- store cakes in a clean, sealable container, away from raw foods, especially raw meat

On the day, people bringing in cakes from home or running the stall should follow these tips:

- transport cakes in a clean, sealable container
- wash their hands as frequently as possible
- make sure that cheesecake and any cakes or desserts containing cream or butter icing are left out of the fridge for the shortest time possible
- when handling cakes use tongs or a cake slice instead

#### *How long can I leave food out on a buffet?*

In general, food that needs to be chilled, such as sandwich fillings, should be left out of the fridge for the shortest time possible. If it is left at room temperature for a long time, bacteria can grow or toxins can form, and both of these could cause food poisoning.

If you are preparing a buffet, you should try to keep food out for a short time and not more than four hours. After this time, any remaining food should be thrown away or put back in the fridge but if you do put the food back in the fridge; don't let it stand around at room temperature if you serve it again.

#### Reusing jam-jars

The FSA guidance makes no mention of the issue of reusing jam-jars which has been in the media recently. However the FSA's current view was stated by its Chief Executive in a recent report:

##### "8. Reuse of jam jars

8.1. There have also been recent reports in the media claiming that the FSA / EU had banned the re-use of jam jars and that this would adversely impact on charities and voluntary events. This is incorrect. An individual can reuse jam jars for occasional events. In doing so, they obviously need to ensure proper sterilisation and good hygiene in preparation.

8.2. If you are a food business using glass, plastic, foil etc. for food storage then there are, quite reasonably, EU rules about ensuring any chemicals in the container don't pass into the food at levels that are a danger to health. There is no evidence that the re-use of jam jars poses any risk of this occurring. It is for local authorities to determine what constitutes a food business. They can advise those involved in preparing food on a charitable basis. It would seem that local enforcement authorities have been applying a common sense approach to this issue for a number of years in discussion with local organisations and we are not aware of any prosecutions. The FSA supports this common sense approach to enforcing this legislation."