

Turcan Connell Charity Office

Charity trustees are, naturally, keen to ensure the efficient and cost effective administration of their charity by maximising the resources available for charitable purposes and minimising unproductive time commitments for volunteer trustees. Running an office can involve considerable expense and administrative burdens and, as matter of risk management, trustees may well have concerns about a small “stand alone” office.

Turcan Connell can meet these needs through its Charity Office (the “TC Charity Office”). This provides the firm’s team of experienced and efficient charity administrators and other professionals, together with the firm’s offices for charity meetings – in short, it gives the charity a “virtual office” without the substantial overheads of a real office and staff. TC Charity Office is particularly suitable for small and medium sized grant giving trusts. In many cases such charities will wish to keep their existing external advisers and TC Charity Office operates to support those people.

TC Charity Office can offer the following services:-

- ❖ **Charity administration** – receipt of all income, banking facilities, payment of grants and invoices, and the provision of financial reports and projections to trustees.
- ❖ **Accounting** – maintenance of full ledgers and trial balances in forms required by Scottish charity law and the UK Statement of Recommended Practice, preparation of financial statements for unincorporated charities, and independent examination of charity accounts.
- ❖ **Grant administration** – receipt and circulation of grant applications, responding to grant applications, issuing letters of award, monitoring progress of grants, receipt and distribution of reports from grant recipients, and advice on terms and conditions of grant contracts.
- ❖ **Meeting facilities** – preparation and dispatch of papers for trustees’ meetings, provision of meeting rooms, and the preparation and circulation of Minutes.
- ❖ **Investment services** – advice to trustees on investment policy and powers, provision of investment advice on a discretionary or advisory basis, and the administration of investments in conjunction with other advisers including implementation and settlement of transactions.
- ❖ **Taxation services** – preparation of tax repayment claims and advice on taxation issues including income tax, capital gains tax, inheritance tax and stamp duty land tax.
- ❖ **Legal advice** – guidance and advice on a wide range of topics including charity law, investment powers, property and taxation, employment law and litigation.
- ❖ **Corporate secretarial services** – maintenance of all necessary records and Companies House compliance for charities established as companies or other corporate entities.

- ❖ **Charity law filing obligations** – liaison with the Office of the Scottish Charity Regulator (OSCR), submission of annual returns, and all statutory compliance.

TC Charity Office can be tailored to provide as many or as few of these services as the charity requires or considers appropriate to its circumstances.

The services detailed above can include a number of important facilities for the charity, including in particular:-

- ❖ Provision of an email contact address for the charity.
- ❖ Provision of a website for the charity with details for potential applicants of the charity's objects and funding priorities, the frequency of meetings, and the deadlines for applications.
- ❖ Secure document storage facilities for correspondence, computer disks and principal charity papers.
- ❖ Registered Office facilities for both OSCR and (if applicable) Companies House, including acting as a post-box for all correspondence received by the charity.
- ❖ Provision of client and deposit bank accounts from which to pay financial grants and settle invoices, including a cheque issuing service.
- ❖ The preparation of Gift Aid reclaims for any donations received under the Gift Aid or small donations schemes.
- ❖ Secretarial services at meetings (as required).

These services are provided through one client care partner responsible for the overall service provided to the client by the firm, with one manager responsible for the day to day delivery of the charity's requirements.

The charge for the TC Charity Office is usually an agreed fixed annual fee which will be agreed with the trustees after discussion of their particular requirements, with any additional work beyond the scope of the TC Charity Office remit being charged separately.

If you would like additional information or to discuss how these services might apply to your charity, please contact Simon Mackintosh, head of the firm's Charities Legal Team, or Gavin McEwan, deputy head of the Charities Legal Team on charities@turcanconnell.com.