



STEP CPD Learning

The Informed Trustee – Course Outline

www.step.org/informedtrustee

CHAPTER 1

FORM OF CHARITY

- The requirements to qualify for charitable status.
- The key components of a charity's governing document.
- What is meant by 'public benefit'.
- The different types of legal structures you might find as charities.
- How to differentiate between an incorporated and unincorporated body.

CHAPTER 2

ROLES AND RESPONSIBILITIES

- The duties of a charity trustee as set out in law.
- The eligibility criteria for being a charity trustee.
- The various roles and responsibilities of the board of a charity.
- The sources of rules governing charities.
- Ethical challenges and consequent actions.

CHAPTER 3

MEMBERSHIP MATTERS

- The rationale for, and forms of, membership structure.
- The different types of member and their rights and obligations.
- Potential issues relating to membership fees.
- Why membership records are important.
- Membership dispute resolution options and procedures.

CHAPTER 4

COMMUNICATIONS AND DATA

- The importance of marketing, PR, brand and reputation to a charity.
- Regulations relating to campaigning.
- The impacts of lobbying regulation on a charity's operations.
- Data management issues and the basics of data protection rules.
- The opportunities and risks with social media.

CHAPTER 5

OPERATIONS

- The different meetings which may be needed for a charity.
- The range of policies and practices necessary to manage a charity well.
- How and where trustees can gain external help with ethical challenges.
- Potential issues relating to contracts and charity property.
- Areas of potential dispute, and sources of help when these arise.

CHAPTER 6

FUNDRAISING

- The regulatory framework around charity fundraising.
- The various ways in which charities can raise funds within the rules.
- The rules relating to charity shops, trading and selling items.
- The risk and good practice in forming relationships with companies for fundraising.
- The data protection issues arising.

CHAPTER 7

ACCOUNTS

- The trustee duty to prepare accounts and maintain accounting records.
- The different types of external scrutiny which apply to accounts.
- The different accounting frameworks available to apply to accruals accounts.
- The different types of charitable funds.
- Reserves policy and free reserves.
- The basics of income and expenditure recognition principles.
- The need to disclose any transactions with trustees and certain other parties.

CHAPTER 8

FINANCIAL MANAGEMENT AND TAX

- The financial processes and controls used to prevent fraud.
- The different types of assets and how they should be managed.
- Forms of investment, charity trustee duties regarding investments and investment policy.
- The different taxes and their relevance to charities.
- The annual reporting requirements for your charity regulator.

CHAPTER 9

RISK MANAGEMENT AND SUSTAINABILITY

- The risks facing a charity and processes to assess them.
- The methods used to prioritise risks.
- The role of a risk register.
- How to monitor and review risks.
- How other organisations have managed material risks.

CHAPTER 10

TRUSTEE DEVELOPMENT PATHWAY

- Ideas for further learning and development.
- Sources of support, training and courses for charity trustees.
- Charity board appraisals.
- Where to find charity trustee roles advertised.