

PARACHUTE REGIMENTAL
ASSOCIATION
(RCN 214015)



GOVERNANCE & BRANCH
GUIDANCE NOTES

Parachute Regimental Association (RCN 214015) Governance and Branch
Guidance Notes

VERSION	VERSION CHANGES	AUTHOR	EC APPROVAL DATE
4.3	Major Update: new sections on Association governance; branch committee responsibilities; branch officers' eligibility and suitability checks; fundraising; annual branch accounts and reports; regional branch delegates conference.	Harvey Grenville & Mike Collins	30/04/2009
4.4	The introduction of the appointment of Vice Chairman	Mike Collins	16/10/09
5	Page 40 Section 24 Removal of Supplier of Branch Standards. Page 41 Paragraph 25 Sec 3 Sub Para a Removal of ATR Bassingbourn as competition venue.	Mike Collins	20/10/12
6	Amendment to paragraph 24 Branch Standards sub para 4) Manufactures of Branch Standards	Mike Collins	29/10/13
7	Sec 2 Structure Sec 18 Regional Management Committees Appendix C DBS Checks Various Web Page Link Updates Sec 24 Branch Standards, sub para 4) Manufactures of Branch Standards Sec 22, Updated Insurance contacts Appendix L Charity Regulator Contacts Additional Appendix N Gifts and Hospitality Policy Additional Appendix O Declaration of Interest Policy Additional Appendix P Complaints Policy	Mike Collins	28/02/15

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1. INTRODUCTION

- 1) The purpose of these guidance notes is to:
 - a) explain how the Parachute Regimental Association is organised;
 - b) clarify the relationship between the branches and the executive committee of the PRA;
 - c) clarify the legal status of PRA branches and branch committee members;
and
 - d) provide advice on running local branches of the Parachute Regimental Association.

- 2) The constitution of the Parachute Regimental Association and rules for branches are the binding documents and form the rules for conducting affairs within the Association. These guidance notes are provided to supplement the formal governing documents of the association.

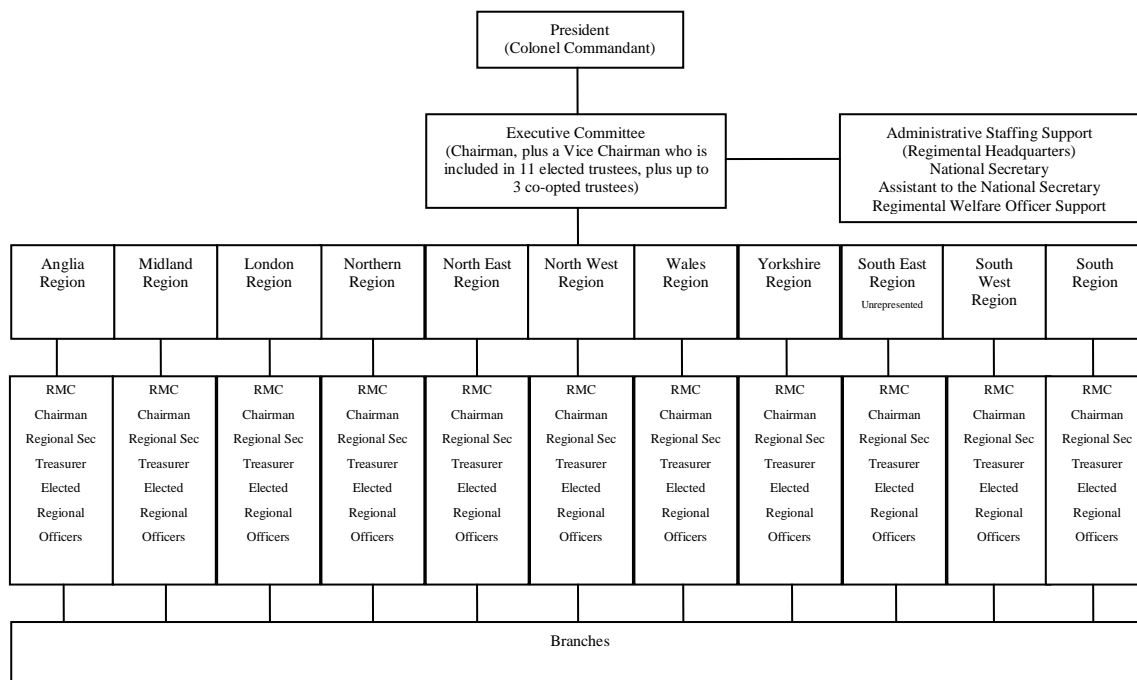


2. PURPOSES, STRUCTURE AND ORGANISATION

- 1) The Parachute Regimental Association is a charitable organisation which exists to:
 - a) Support the serving personnel of the Parachute Regiment and Airborne Forces (in ways which promote their efficiency).
 - b) Maintain links between past and present members of the Airborne Forces.
 - c) Provide welfare support for past and present members (and their dependants) in need of assistance.
 - d) Undertake acts of public commemoration and remembrance of members and former members of the Armed Forces of the crown.
- 2) The Association structure comprises of:
 - a) The main Association body (registered charity number 214015):

In support of its charitable activities the main body offers individual membership to eligible individuals and provides central and regional support for local branches.
 - b) Local branches (separately registered with the relevant charity regulator)

PRA members may additionally become members of one or more local branches (subject to acceptance by the relevant committee). Local branches exist to further the charitable activities of the Association.





3) Organisation

The Executive Committee

- a) The main Association body is controlled by the executive committee (who are its trustees). The executive committee comprises of:
 - i) The Chairman (a serving officer nominated by the Regimental Council of the Parachute Regiment normally the Regimental Lieutenant Colonel).
 - ii) A Vice Chairman, (to provide continuity of management in support to the Chairman in his absence).
 - iii) Up to 11 elected committee members¹. (Elected at the regional meeting for a term of 3 years.)
 - iv) Up to 3 co-opted committee members. (To broaden the skills and competencies of the committee or to fill any vacancies in regional posts.)
- b) The collective responsibilities of the executive committee of the Association can be summarised as follows²:
 - i) Set and maintain the Association's mission and vision.
 - ii) Develop strategy.
 - iii) Formulate and maintain policies which:
 - (1) govern the Association's activities;
 - (2) provide guidance for branches and volunteers and
 - (3) establish systems for reporting and monitoring.
 - iv) Approve and monitor the Association's programmes and activities.
 - v) Ensure transparency and accountability.
 - vi) Ensure adequate financial resources.
 - vii) Provide effective fiscal oversight and ensure sound risk management.
 - viii) Safeguard the good name and values of the Association and the Regiment.
 - ix) Ensure the Association complies with its governing document, charity law, and other relevant legislation.
 - x) Carry out board business effectively including selection and training of new committee members.
 - xi) Maintain (and support) the relationship between the committee and MOD employed staff.

¹ Presently the branch network is divided into 11 regions for electoral and regional support purposes. The branch allocation amongst each of the 11 regions is determined by the executive committee. The Vice Chairman is elected from the membership of the 11 regional secretaries.

² Adapted from the Good Trustee Guide published by NCVO.



Administrative Staffing Support

- c) The committee receives administrative support from the Association Secretary, the assistant to the Association Secretary and the Regimental Treasurer's department. These members of staff are MOD funded civil servants and are based at Regimental Headquarters.
- d) The Association Secretary, the assistant to the Association Secretary and Regimental Treasurer, or a delegated representative, may attend executive committee meetings to provide support to the trustees. They do not vote and are not considered to be charity trustees.
- e) The role of the Association Secretary is to:
 - i) Provide administrative support to the Executive Committee.
 - ii) Manage the day to day affairs of the Association.
 - iii) Provide a link between the Regiment and the Association.
 - iv) Provide advice on Association constitutional matters and administrative procedures.
- f) The Regimental Treasurer's department supports the association by providing financial advice and support.
- g) The role of the Assistant to the Association Secretary is to:
 - i) Provide day to day administrative support to the Association Secretary.
 - ii) Act as the main contact point for Association members.
 - iii) Maintain the membership database.

Regional Support

- h) Each elected executive committee member also undertakes a regional support role (in 11 regions) on behalf of the executive committee as a regional secretary. The role of a regional secretary is to:
 - i) Support and advise local branches.
 - ii) Co-ordinate Regional activities.
- i) From time to time a vacancy may arise through the death, incapacity, resignation or ineligibility of an elected regional secretary/executive committee member. The executive committee has the power to co-opt an individual (ideally a branch chairman) to the executive committee and to appoint them to act as regional secretary until such time as an elected representative can be appointed.
- j) In support of their role, the regional secretary may establish a Regional Management Committee to assist them in the performance of their duties and may hold regional meetings with officers of local branches (known as Regional Management Committee meeting – see section 18).
- k) A Regional Management Committee will coordinate regional activities and events and operate in a support role for branches. They are not permitted to direct branch committee(s) on a specific course of action unless they have written delegated authority from the executive committee.



- l) Regional secretaries are permitted to hold and disburse funds subject to the following conditions:
 - i) Funds are held only on behalf of the main Association.
 - ii) The funds are held with a bank, building society or other financial institution regulated by the FSA in the name of the Parachute Regimental Association (Charity Number 214015).
 - iii) The maximum level of funds that may be held in a regional account is £5,000.
 - iv) Authorised cheque signatories must only be a serving regional secretary or serving branch treasurer.
 - v) Cheques must have at least two signatories.
 - vi) No loan or grant may be made to any 3rd party outside of the Association and branches without the prior consent of the executive committee.
 - vii) The terms of any loan or grant to any 3rd party (including branches) and conditions for repayment must be agreed and signed in writing by the involved parties prior to payment.
 - viii) Copies of Regional bank statements must be sent to the Regimental Treasurer's department for each preceding quarter in April, July, October, and January (e.g. in January send any statements for October, November and December). This is to enable inclusion of monies in the main Association accounts.
 - ix) Written statements of financial activity in the regional account must be submitted to the executive committee prior to their meeting.
- m) Failure to observe these conditions will result in the executive committee withdrawing its delegated authority and closing the regional account.

Local Branches

- n) Local branches exist to further the charitable purposes of the Parachute Regimental Association and are therefore considered to be charitable.
- o) Committee members of Parachute Regimental Association branches enjoy a large degree of autonomy. They are able to make their own decisions on how to further the charitable purposes of the Association. In particular they can take decisions on branch fundraising, activities and expenditure. The committee members³ are therefore considered to be charity trustees in their own right (regardless of the size of the branch). They are therefore required to comply with the registration requirements and charity law governing that part of the United Kingdom in which the branch operates.
- p) As a result of an amendment agreed by the PRA membership in 2008, the constitution requires that all branches register with the appropriate charity regulator. This is above the legal minimum for England and

³ Any person who acts in the management and administration of the branch (i.e. voting committee member) is considered to be a charity trustee.



Wales. The intention behind this requirement in the PRA constitution is to:

- i) Raise awareness amongst branch committee members that they are charity trustees and that they (rather than the executive committee members) are legally accountable for the proper administration of the branch.
- ii) To ensure a common operating standard for branches in particular with regards to transparency and accountability.

3. GENERAL PRINCIPLES FOR LOCAL BRANCH RULES

- 1) The Association's Constitution governs the general management of branches. Branches must adopt the "Standard Rules for Branches of the Parachute Regimental Association" to regulate the administrative affairs of the branches unless they have obtained the written consent of the executive committee of the Association to adopt alternative rules.
- 2) The executive committee may only provide written consent for a branch to adopt alternative rules to regulate its affairs provided that the rules are consistent with the provisions of the main constitution (and these guidance notes). Specifically the following conditions would need to be met before the executive committee would provide its consent:
 - a) The rules must not permit the branch to undertake purposes which are different to the Association's charitable purposes.
 - b) The rules must not allow the branch to operate in a manner which is inconsistent with the appropriate charity regulator's guidelines e.g. payments to committee members.
 - c) The rules must not permit the distribution of branch assets amongst its members on any decision to dissolve the branch.
 - d) The rules must acknowledge the right of the main Association to involve itself in the affairs of the branch if :
 - i) the committee refuses or fails to comply with rules relating to the management and administration of the branches; or
 - ii) it acts (or fails to act) in a manner which is detrimental to the Association
 - e) The rules must also acknowledge the right of the executive committee to close the branch down subject to the procedures laid down in the main constitution.
 - f) The rules must acknowledge the primacy of the Association's main constitution and must not permit certain key changes without the consent of the executive committee.
 - g) The rules must contain suitable provisions covering the administration of the branch (e.g. appointment of committee members, committee proceedings etc.)



- 3) A branch adopting the “standard rules” may make additional rules provided that they do not conflict with the Association’s Constitution and other provisions of the standard rules. Subject to the provisions of Clause 9 in the standard rules, the capacity exists for the branch to make administrative amendments to part 2 of the standard rules to suit their own local circumstances. Amendments can only be made to part 1 of the rules with the prior written consent of the executive committee of the PRA.

4. FORMING A NEW BRANCH

- 1) Members considering forming a new branch should consider the requirements of the Constitution of the Association and Standard Rules for Branches along with these guidance notes.
- 2) Section 17 of the main constitution sets out the procedures and requirements for forming new branches.
- 3) For further advice and guidance on best practice for running membership based organisations refer to the Charity Commission’s research report Membership Charities (RS7) available on the Commission’s website: <http://www.charitycommission.gov.uk/publications/rs7.asp> or in hard copy from Charity Commission Direct.

5. THE DEDICATION OF A NEW BRANCH

- 1) The procedure for the dedication of a new branch is contained in chapter 11 of The Royal British Legion Handbook for Ceremonial and Services 2000 edition, an original copy has been distributed to all affiliated branches.

6. BRANCH COMMITTEE MEMBERS AND BRANCH OFFICERS

- 1) The branch and its property is normally managed and administered by a committee comprising of the main Officers and any other members elected in accordance with the branch rules⁴.
- 2) Any person who attends a committee meeting to take decisions and vote on branch affairs is considered to be a committee member and branch trustee. As trustees the committee members are legally accountable for the administration of the branch. In these notes the term “branch trustees” is used interchangeably with the term “committee members”.
- 3) A branch should have the following Officers:

(a) A Chair.

⁴ This is the position set out in the Standard Branch Rules. In some circumstances certain officers (e.g. the Secretary) may not actually vote on the committee and are not considered to be a committee member. Please also see section 8 (committee meetings) for further information.



(b) A Branch Secretary.

(c) A Branch Treasurer.

- 4) Larger branches may also wish to appoint other officers (e.g. a President, Welfare Officer, Social Secretary, and Social Media Secretary etc).
- 5) A committee member must be a member of the branch.
- 6) No one may be appointed a branch trustee if he or she would otherwise be disqualified from acting (for example under [section 72 of the Charities Act 1993](#)).
- 7) The executive committee requires that there are at least 3 committee members (branch trustees) to run a branch. If a branch has difficulty meeting this requirement it should contact its regional secretary for further advice.
- 8) For new branches the first branch trustees (including Officers) shall be those persons elected as committee members and officers at the meeting at which the Standard Rules (or other rules approved in writing by the executive committee) for branches are adopted.
- 9) A committee member should not appoint anyone to act on his or her behalf at committee meetings.
- 10) The committee members have a legal responsibility for directing the affairs of the branch, and ensuring that it is solvent, well-run, and delivering the charitable purposes for the benefit of the public for which it has been set up. The legal duties are set out more fully in Appendix A.
- 11) The general duties of a branch committee member are to:
 - a) Ensure that the branch complies with the main constitution of the Association and the Standard Branch Rules (or an approved alternative), charity law, and any other relevant legislation or regulations.
 - b) Ensure that the branch pursues its charitable purposes as defined in the Association constitution.
 - c) Contribute actively to the committee's role of approving branch activities, monitoring and overseeing branch activities and setting overall branch policies.
 - d) Safeguard the good name and values of the branch, Association and Regiment.
 - e) Ensure the effective and efficient administration of the branch
 - f) Ensure the financial stability of the branch.
 - g) Protect and manage the property of the charity and to ensure the proper investment of the branch's funds.
- 12) For further information on the responsibilities of trustees refer to the Charity Commission publication "[The Essential Trustee: What you need to know](#)"



7. ROLES OF KEY BRANCH OFFICERS

- 1) The main officers in each branch will normally be the Chairman, Secretary and Treasurer. The key administrative functions will usually be divided between these officers. A typical division of these administrative functions is listed below. These are in addition to the general duties of a committee member set out in section 6(11) above. The lists below are not prescriptive; who undertakes these administrative tasks can vary from branch to branch dependent on individual skills and the number of willing hands in the branch.
- 2) The typical role of the Branch Chairman is to:
 - a) Plan the annual cycle of branch and committee meetings.
 - b) Set agendas for branch and committee meetings.
 - c) If needed circulate agendas and supporting papers in advance of meetings.
 - d) Chair and facilitate branch and committee meetings.
 - e) Monitor that decisions taken at meetings are implemented.
 - f) Represent the branch at functions, meetings etc.
 - g) Act as a spokesperson as appropriate.
 - h) Bring impartiality and objectivity to decision-making.
- 3) The typical role of the Branch Secretary is to:
 - a) Check that a quorum is present at committee meetings (and branch meetings where relevant).
 - b) Take minutes of meetings and circulate the draft minutes to all committee members.
 - c) Ensure that the minutes are signed by the chair once they have been approved.
 - d) Deal with correspondence concerning matters affecting the branch.
 - e) To deal with the routine organisation and administration of the branch including maintaining an up to date member's register and issuing a branch newsletter.
- 4) The typical role of the Branch Treasurer is to:
 - a) To collect branch subscriptions and other monies due in a timely manner.
 - b) Maintain accounting records.
 - c) Report monthly statements of account at branch meetings.
 - d) Prepare annual reports and accounts (and arrange for their independent scrutiny where required).
 - e) Present the annual report and accounts to the committee for approval.



- f) Make available annual reports and accounts to branch members or members of the public on request.

8. THE APPOINTMENT AND SUITABILITY OF BRANCH COMMITTEE MEMBERS & BRANCH OFFICERS

- 1) The Standard Rules for Branches specify how the branch will elect its Officers and other branch trustees in clause 17. This is normally done by the local branch members in general meeting.
- 2) The committee members are under a duty to:
 - a) ensure that persons appointed to administration posts (committee members and Officers) are suitable, eligible and willing to act;
 - b) take reasonable measures to ensure those who come into contact with the branch do not come to harm.
- 3) In support of these obligations it is recommended the following steps are taken:
 - a) Any newly appointed committee member should sign a declaration that they are eligible and willing to act. The format for this declaration is attached in Appendix B.
 - b) Any person appointed to handle branch funds on an unsupervised basis (e.g. branch treasurer) should supply 2 references vouching for their good character.
 - c) A Standard DBS Disclosure should be obtained for anyone newly appointed as a branch Welfare Officer (and after every three years if the same person is still in post) in order to confirm the person's suitability. The reasons for this are explained below in paragraph 7(5). (A standard DBS Disclosure which is less than 6 months old is acceptable but do not accept photocopies.) Procedures for obtaining, considering and recording Standard DBS Disclosures are contained in Appendix C and can be viewed online at:
<http://www.volunteering.org.uk/goodpractice/information> & at:
http://www.volunteering.org.uk/images/stories/Volunteering-England/Documents/Free-Information-Sheets/information_sheet_dbs_checks_2012.pdf .
- 4) Branch committees can also make use of official registers which record the names of people who are disqualified from acting as charity trustees. These include:
 - a) The Individual Insolvency Register maintained by the Insolvency Service, which contains details of:
 - i) bankruptcies that are either current or have ended in the last three months;
 - ii) current individual voluntary arrangements and fast track voluntary arrangements; and
 - iii) current bankruptcy restriction orders and undertakings.



- b) Searches of the Individual Insolvency Register can be made:
 - i) Online using the Insolvency Service website
<https://www.gov.uk/government/organisations/insolvency-service>;
click on the Search the Individual Insolvency Register link and follow the instructions.
 - ii) by visiting your local Official Receiver's office;
 - iii) or by post The Insolvency Service, 21 Bloomsbury Street, London, WC1B 3QW. Tel: 0845 602 9848.
 - c) The register of disqualified directors maintained by Companies House. Searches of the register can be made on the Companies House website at www.companieshouse.gov.uk
- 5) *Branch Welfare Officers*
- a) Branch Welfare Officers can in the course of their duties come into regular unsupervised contact with adults who could be legally considered to be "vulnerable".
 - b) The legal definition of a "vulnerable person"
 - i) There are currently two categories of 'vulnerable person':
 - children and young people under age 18 and
 - adults aged over 18 who fit the definition provided in the **Police Act**.
 - ii) A vulnerable adult is described in the Police Act as a person "aged 18 or over who has a condition of the following type:
 - i) a learning or physical disability;
 - ii) a physical or mental illness, chronic or otherwise, including an addiction to alcohol or drugs; or
 - iii) a reduction in physical or mental capacity."
 - c) DBS checks are currently the best way for trustees to check whether a person is disqualified from working with vulnerable beneficiaries. Organisations may request a DBS check for a volunteer who comes into regular contact with vulnerable clients (as defined above).
 - d) Branch trustees would be in breach of their obligations if they fail to carry out appropriate DBS checks when they are entitled to do so. The branch committee members may be held legally accountable if a beneficiary comes to harm and appropriate checks were not conducted.
- 6) *Induction for new committee members and branch officers*
- a) It is important that new committee members and branch officers understand their legal responsibilities.
 - b) Any new committee member should be asked to sign the trustee declaration in Appendix B.
 - c) They should be provided with copies of the following documents (if they do not already have them):
 - i) The last set of branch annual report and accounts
 - ii) Appendix A
 - iii) Summary of branch committee members legal duties



- iv) PRA Constitution
 - v) Standard Branch rules (or an alternative set approved by the PRA Executive committee).
- d) They should also be provided with access to the branch's copy of the PRA's Governance and Guidance notes.

9. DISQUALIFICATION AND REMOVAL OF BRANCH COMMITTEE MEMBERS

- 1) The standard branch rules set out the circumstances in which a branch trustee (committee member) ceases to hold office. Some examples of when this might arise are listed below:
 - a) he is disqualified by law from acting as a trustee e.g. by virtue of section **72 of the Charities Act 1993**⁵;
 - b) he ceases to be a member of the branch;
 - c) he becomes incapable by reason of mental disorder, illness or injury of managing and administering his or her own affairs;
 - d) he resigns as a trustee by notice to the branch.
 - e) he is absent without the permission of the branch trustees from all their meetings held within a lengthy consecutive period e.g. six months.
- 2) A trustee may only resign if at least two branch trustees (committee members) will remain in office when the notice of resignation takes effect.
- 3) If the branch rules do not specify these circumstances, disputes can arise as to whether a committee member is still in office particularly during periods of absence.

10. POWERS OF THE BRANCH COMMITTEE

- 1) The committee has to manage the business of the branch. The standard branch rules set out the powers that the branch trustees will commonly need for the avoidance of doubt and to remind them of the conditions that have to be met when they exercise those powers. Some of these powers are implicit in the branches purposes (for example to make grants to relieve need).
- 2) The powers included in the standard rules permit branches to raise funds through a wide variety of methods. Branches are not permitted to engage in substantial levels of commercial trading although trading on a small scale is allowed.
- 3) Other powers are given by statute. For example:

⁵ This includes anyone who has an unspent conviction for an offence involving deception or dishonesty; anyone who is an undischarged bankrupt; anyone who has been removed from trusteeship of a charity by the Court or the Commissioners for misconduct or mismanagement; and anyone under a disqualification order under the **Company Directors Disqualification Act 1986**.



- a) **The Trustee Act 2000** gives trustees power to acquire and dispose of land, to borrow money and to delegate investment of its assets.
 - b) **The Charities Act 1993** allows the committee to purchase trustee indemnity insurance providing they are satisfied it is in the interests of the branch. It is unlikely that smaller branches would need to consider taking out trustee indemnity insurance.
- 4) Larger branches may wish to delegate some of the branch activity to sub committees or to individuals (e.g. the Branch Summer Ball or Christmas Prize Draw). They have the power to do this provided that there is no express prohibition in the branch rules. (The standard branch rules permit delegation.)
 - 5) The terms of any delegated authority should be clearly set out in writing (either in the minutes or in separate terms of reference). Failure to do so increases the risk of misunderstanding. The committee must ensure appropriate arrangements for reporting back as they ultimately remain responsible for the affairs of the branch.

11. PROCEEDINGS OF BRANCH COMMITTEE MEETINGS

- 1) The standard branch rules set out the basic provisions covering the proceedings of branch committee meetings.
- 2) *Meeting Quorums.*
 - a) A quorum is the minimum number of attendees (eligible to decide and vote on matters to be discussed) that must be present to make the meeting proceedings valid.
 - b) The standard rules provide for the quorum to be 2 committee members or the nearest number to one third of the total committee if this is greater (e.g. 3 for a committee of 8-10; 4 for a committee of 11-13 and so on.)
 - c) If the branch has adopted the standard rules, the trustees may fix a quorum greater than this requirement if they wish. However, setting high quorum levels runs the risk that meetings may be inquorate (i.e. have insufficient attendees entitled to vote).
 - d) Persons attending in an advisory capacity or holding an honorary post who do not vote at committee meetings should not be counted to establish if the meeting is quorate.
- 3) No business can be undertaken at an inquorate committee meeting.
- 4) Failure to follow the provisions in the branch rules on meeting proceedings (e.g. quorums) can lead to decisions being invalid or being challenged.
- 5) The Charity Commission provide advice and guidance on the administration of meetings in their publication CC48 produced in conjunction with ICSA (The Institute of Chartered Secretaries and Administrators.)
Available from their website:
<http://www.charitycommission.gov.uk/publications/cc48.asp>
Or as a hard copy requested from CC Direct.



12. MINUTES OF BRANCH COMMITTEE MEETINGS

- 1) The branch trustees (committee members) must keep minutes of all:
 - a) appointments of officers and branch trustees (committee members);
 - b) proceedings at branch meetings;
 - c) branch committee meetings (and any sub-committees) including:
 - i) the names of the Trustees present at the meeting;
 - ii) the decisions made at the meetings; and
 - iii) where appropriate the reasons for the decisions.
- 2) The minutes do not need to be a word-for-word record, but need to record information that is important to the charity.
- 3) The branch committee can decide in what format to keep the minutes and how to validate them. A sample copy of meeting minutes are shown in Appendix H.
- 4) Those attending in advisory or honorary capacities who do not take part in decisions on branch affairs are not committee members (branch trustees). It is extremely important to distinguish in the minutes between committee members and non committee members (non decision makers). Normally the committee members are shown in the minutes as 'present'; advisory and non decision making personnel are shown as 'in attendance'.
- 5) The minutes, once approved and signed as an accurate record by the chairman, form the only legal record of the business of the meeting. Clearly committee members can take notes of meeting for their own purposes; these should not however be used as an afterthought to the official minutes. It is important that, if a committee member is unable to agree that the draft minutes are an accurate record of the meeting, then he or she should draw the matter to the attention of the chairman before they are approved and signed. It is for this reason that copies of the draft minutes should be sent to every committee member that attended the meeting to ensure they have the opportunity to comment. If after discussion the committee member is still unable to agree then his or her dissension should be formally noted and recorded as a postscript to the minutes before they are signed.

13. FINANCIAL CONTROLS AND RECORDS

See also sections 14 and 15

- 1) Each branch must keep accounting records (including bank statements, cash books, invoices, receipts, gift aid records etc.) for at least 6 years.
- 2) Members are entitled to clear visibility of the statement of account. In the spirit of transparency, the Treasurer must be prepared to read the monthly



statement of account to members attending the monthly meeting. The disclosure of this information should be restricted to monthly business meetings.

- 3) Any records maintained on computer should be regularly backed up. If possible try and leave the backup copies with another committee member.
- 4) The committee should consider if it is worthwhile taking out insurance to cover loss of funds e.g. 3rd party theft from a safe or locked cash box or in transit; theft or fraud by a branch officer (fidelity insurance).
- 5) *Public Collections*
 - a) In addition to adhering to statutory requirements (e.g. collection licenses), we recommend that the following controls are in place:
 - i) Collection boxes are individually numbered and documented control exercised over their allocation and return.
 - ii) All collecting boxes are sealed so that any opening prior to recording is readily apparent. Do not undertake public collections with open buckets and containers.
 - iii) Dual control over the handling and recording of all money.
 - b) Any static collection boxes operated by the branch should be regularly opened and contents counted in the presence of at least two people authorised by the trustees for this duty. (It is also a good idea to keep a diary showing not only where static collection boxes are situated, but also giving a history of their takings and the name of the person designated to empty them.)
- 6) *Banking and Custody*
 - a) Incoming receipts be banked regularly and as soon as possible
Frequency of banking will depend on the amount of cash received. Cash or cheques are placed in a safe or locked cash box if they cannot be banked on the day of receipt. Keeping cash in a locked cash box is really only suitable for small amounts of money, say less than £100.
 - b) All incoming money is banked gross – no amounts be held back for 'feeding' petty cash. Without banking incoming money intact it is impossible to trace particular receipts into the charity.
 - c) It is important that the money of the charity is kept quite separate from any individual's personal money. For example, branch treasurers should not use their own bank accounts for the branch finances or other charitable fundraising purpose.
 - d) When opening a bank account the branch should quote its own charity registration number. It may be necessary to supply the bank with copies of the PRA constitution, branch rules and branch guidance notes.
 - e) It is recommended that trustees consider the safety of getting money to the bank, e.g. two people might be required if significant sums of cash are involved from a recent public collection.



7) *Controls Over Expenditure*

- a) It is important for committee members to bear in mind that they are responsible for all expenditure of branch funds and have to account for how the branch's funds have been applied. The basic rules of proper record-keeping, segregation of duties, and safekeeping of valuables are all vital.
- b) It is recommended that the following rules are followed.
 - i) All expenditure and investment of charitable funds be properly authorised and it is essential that there is supporting documentation (e.g. individual receipts) for items of expenditure.
 - ii) Instruments of payment (such as cheque book, building society passbook and bank mandate forms) need to be kept in safe custody, with access limited to nominated persons.
 - iii) The bank mandate must specify at least two cheque signatories. Normally, authorised cheque signatories should only be trustees. However, the branch committee can make rules which allow others associated with the operation of the branch to sign cheques if it is essential to the branch operation.
 - iv) The branch should have a 'pool' of people authorised to sign cheques which is greater in number than the minimum number of signatures required on the mandate. This can prevent a situation arising where insufficient signatories are available, e.g. during popular holiday periods. All people in the 'pool' must, of course, either be trustees or be otherwise qualified to sign cheques.
 - v) Cheques made payable to a nominated signatory should not be signed by that person. This is another reason why it is important to have a 'pool' of mandated signatories.
 - vi) Close control should be exercised over access to the cheque books.
 - vii) Related trustees should not be able to sign cheques together.
 - viii) Do not sign blank cheques in advance. This practice is a dangerous breach of financial control and is regarded as neglecting the duty of care owed by trustees.
 - ix) The agreed limits (if any) for individual signatories be recorded in the bank mandate and circulated amongst the trustees.
 - x) All cheque expenditures be recorded in the cash book and cross referenced to the cheque number, with the nature of the payment and the payee clearly identified.
 - xi) All cheque book stubs (or equivalent) be completed at the time of payment, and retained (they form part of the charity's accounting records).
 - xii) Keep cash payments to an absolute minimum.
 - xiii) Cash payments to be made from the petty cash float of a fixed amount. The float should be replenished from the bank or building society account and not by the retention of incoming money.



- xiv) All claims for replenishment of the cash float should be backed up by supporting documentation.
- 8) *Trustee checks on financial records*
 - a) It is important that trustees make regular checks to ensure that records are being accurately maintained, and that there are no discrepancies in the accounting records. This is an elementary control, which is often ignored. If performed regularly, it will serve as an early warning of anything going wrong. These checks should be made by someone other than the person concerned with the original recording of the transactions.

14. ANNUAL ACCOUNTS, REPORTS AND RETURNS

- 1) Branches must comply with the requirements of their respective charity regulator for the preparation, scrutiny and submission of accounts, reports and annual returns.
- 2) Normally branch accounts should be prepared on a receipts and payments basis (i.e. cash in / cash out).⁶
- 3) Each branch is legally required to prepare
 - a) An annual report – giving details about the branch’s activities in the year.
 - b) A receipts and payments account – providing an analysis of the incoming and outgoing cash for the year.
 - c) A statement of assets and liabilities.
 - d) These documents must be completed regardless of whether the branch is required to submit the annual report and accounts to its charity regulator.
 - e) Additionally the branch may also be required to have its accounts externally scrutinised and produce a document to certify this. (See sections 14.8 and 14.9 below.)
- 4) It is recommended that the annual branch report and accounts statement are prepared within 3 months of the branch’s financial year end.
- 5) All branches must make available (within a reasonable period) on request a copy (or copies) of previous annual reports and accounts to a branch member or a member of the public.
- 6) *Branch Annual Reports and Accounts in England and Wales*
 - a) It is recommended that the branches in England and Wales follow the guidance contained in Appendices D & E on the preparation of branch annual reports and accounts. Templates are available for the branches to complete.
 - b) See section 14(8) below for details about external scrutiny requirements in England and Wales.

⁶ A Branch would only be required to prepare its accounts using the accruals system of accounting if its gross annual income exceeded £250,000!



- c) Branches with a gross annual income below £25,000 (for a financial year ending on or after 1 April 2009)⁷ are not required to routinely submit their accounts to the Charity Commission. They may be required to submit them on request. (However, please note a branch is required to submit accounts for a financial year ending on or before 31 March if their income was £10,000 or more.)
 - d) Branches with a gross annual income of £25,000 or more (or £10,000 or more for a financial year ending on or before 31 March) must submit their annual report, accounts and independent examiner's report to the Charity Commission within 10 months of the financial year end.
- 7) *Branch Annual Reports and Accounts in Scotland.*
- a) The format and independent scrutiny of charity accounts in Scotland is regulated by the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.
 - b) Although similar in many respects, the Scottish charity regulations are more prescriptive on the format of reports and accounts than England & Wales. The templates prepared for England & Wales branches (contained in Appendices D & E) do not fully meet these requirements and should not be used in Scotland.
 - c) Because of the additional requirements in the Scottish charity regulations it is recommended that OSCR's Receipts and Payments work pack is used for the completion of Scottish branch annual reports and accounts. The work pack contains a guidance booklet and templates for the trustees' annual report and accounts. It can be downloaded from <http://www.oscr.org.uk/Receipts%20and%20Payments%20Work%20Pack.stm>
- 8) *Independent Scrutiny of Branch Annual Accounts and Reports in England and Wales*
- a) Branches with gross income of less than £25,000 (for financial years ending on or after 1 April 2009) are not required by charity law to arrange external scrutiny of their annual accounts.⁸ However, the Association recommends external scrutiny is arranged for any branch exceeding gross annual income of £4,000.
 - b) Branches with a gross income of £25,000 or more (for a financial year ending on or after 1 April 2009)⁹ in any year must arrange external scrutiny of their annual accounts. Normally they can rely on a more limited form of external scrutiny called an independent examination.
 - c) An examination involves a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also involves a review of the accounts and the consideration of any

⁷ Branches are required to submit annual accounts to the commission for financial years ending on 31 March 2009 or earlier if the gross income is £10,000 or more.

⁸ For a financial year ending on or before 31 March 2009 the external scrutiny threshold is £10,000.

⁹ For a financial year ending on or before 31 March 2009 the branch must arrange external scrutiny where the income is £10,000 or more.



unusual items or disclosures identified. It is important to note that verification and vouching procedures, where an item in the accounts is checked against an original document such as an invoice or a receipt, only becomes necessary where significant concerns are identified from the work of the examiner, or where satisfactory explanations cannot be obtained from the trustees.

- d) If an examination is required, or voluntarily opted for, it must be carried out by an independent person with the requisite ability and practical experience.
 - i) Independent person: the examiner must not be influenced, or perceived to be influenced, by either close personal relationships with the trustees or by day-to-day involvement in the administration of the branch (i.e. there must be no connection with the trustees which might inhibit the impartial conduct of the examination.) To avoid any question of impartiality it is recommended that the examiner is not a branch member.
 - ii) Requisite ability and practical experience: normally the person appointed by the trustees does not have to be a member of a professional accounting body or need to be a practising accountant. Types of individuals suitable as independent examiner of branch accounts would include bank or building society managers, local authority treasurers or retired accountants. Any person with financial awareness and numeracy skills should be competent to act as an independent examiner of branch accounts provided they have read and understood the Charity Commission publication **Independent Examination of Charity Accounts: Examiners' Guide (CC32)** and apply it when reviewing a set of receipts and payments accounts.
- 9) *Independent Scrutiny of Branch Annual Accounts and Reports in Scotland*
 - a) All Scottish branches are required to have their accounts independently examined.
 - b) The format for the examiners report is shown in Appendix G.

15. FUNDRAISING

- 1) There are a variety of ways that branches can raise funds and these include:
 - a) Branch membership subscriptions
 - b) Organised social functions & dances
 - c) Lotteries, Raffles and Prize Draws
 - d) Trusts, Foundations, Institutional Funders and National/ Multi national companies
 - e) Public collections
 - f) Local businesses and organisations
 - g) Limited forms of merchandising and trading sales
 - h) Legacies
 - i) Gift Aid



- j) Professional fundraisers and commercial participators
 - k) Public appeals
 - l) Public events, sponsorships and challenges
- 2) Legal responsibility rests with the committee to ensure that its fundraising methods are cost effective, legally compliant and do not damage the reputation of the Association or the Regiment.
- 3) The choice of fundraising methods is a matter for the branch committee members to decide. It is essential to spend time before any fundraising exercise considering:
- a) The potential costs and returns.
 - b) The liabilities (e.g. public) and risks that may arise from the event or exercise and how they can be managed (e.g. insurance). See section 22
 - c) Legal requirements (e.g. a collection licence).
 - d) Financial controls.
- 4) *Branch Membership Subscriptions*
- a) The branch committee is responsible for setting annual membership subscriptions. The subscription fee must not be set so high as to discourage members from joining or to exclude those who are on low incomes.
 - b) Branch membership subscriptions should normally qualify for gift aid (providing the member is a UK tax payer) because the subscription is for membership only and does not entitle the member to personal use of facilities or entitle the member to specific benefits directly attributable to the subscription.
- 5) *Organised social functions & dances*
- a) Organised social functions and dances are an essential part of branch life. However, as a general rule organised social functions and dances are not classed as part of the branch's charitable activities of the branch¹⁰. There are some exceptions to this (see sections 16 and 17).
 - b) Social functions which are not classed as furthering the charitable purposes of the branch and association must be run with the aim of making a surplus and treated as a fundraising event. (This does not apply to charitable social functions which can be subsidised from branch funds or from funds raised from the public. See sections 16 and 17.)
- 6) *Lotteries, Raffles and Prize Draws.*
- a) Legal requirements on lotteries vary between different jurisdictions. This guidance applies generally in Great Britain. Branches in Northern Ireland

¹⁰ Where branch social events and functions only contain retired personnel or there is only a token presence of serving personnel it cannot be reasonably argued that the event or function promotes the efficiency of the Regiment and it is highly unlikely that it could meet the requirements of the Recreational Charities Act 1958.



will need to consult with their local district council or the Northern Ireland Council for voluntary action.

- b) A lottery is a game where prizes are distributed by chance, after individuals have bought tickets for entry into the game. A raffle, prize draw or tombola are just other names for a lottery. There are three different types of charitable lotteries and branches must make sure that any lottery fits within one of the definitions, otherwise it will be illegal.
- c) A branch may only run exempt lotteries unless it has registered with a local authority or obtained the appropriate licences from the Gambling Commission.
- d) Small Lottery (Incidental-non commercial)
 - i) An incidental- non commercial lottery is an exempt lottery and can be operated by a branch without registering with its local authority or licensing board.
 - ii) A small lottery is a useful fundraising tool during a branch event. Tickets do not have to be specially printed and there is no limit on individual ticket price but they must all be sold at the same price (i.e. discounted offers should not be promoted). The value of donated prizes is limitless. However there are limits to costs that can be incurred and deducted from ticket sales (up to £100 for costs and up to £500 for prizes¹¹) Cash prizes should not be offered. Small lotteries can only be run as part of a branch event or function and the sale and draw of tickets must take place during the event. No rollover of prizes is permitted.
- e) Private Society Lottery
 - i) A private society lottery is an exempt lottery and can be operated by a branch without registering with its local authority or licensing board
 - ii) Tickets can only be offered to branch members. The lottery must only be promoted on branch premises and meetings. The promoter must be a branch member.
 - iii) Tickets for private society lotteries must:
 - (1) give the name and address of the each of the lottery's promoters;
 - (2) give the ticket price;
 - (3) state who is allowed to buy tickets;
 - (4) state that they are non transferable;
 - (5) all be sold at the same price;
 - iv) Monies must be paid over before the buyer is entered into the draw.
 - v) All proceeds must be split either between prizes or the membership organisation.
- f) Society Lottery
 - i) To sell tickets to the general public over a period of time, a branch would need to run a society lottery.

¹¹ Source: Gambling Commission Helpline
Version 7



- ii) These lotteries require registration with either the branch's local authority (or licensing board in Scotland) or the Gambling Commission depending on the size of the lottery.
- iii) There is no restriction on ticket price but the price of each ticket must be the same. Tickets must not be sold to young people under 16. Further information on rules for society lotteries is available from the Gambling Commission and the Institute of Fundraising.

7) *Trusts, Foundations, Institutional Funders and National/ Multi national companies*

- a) If the branch is seeking funding for a specific charitable activity or project (e.g. a commemorative trip to Normandy or Arnhem), a grant making trust, lottery funding body, institutional body or large company may be able to provide funds.
- b) There are estimated to be about 10,000 grant making trusts and foundations which annually distribute in excess of £2 billion. It is estimated that large corporates donate around £400 million each year to the charity sector. In addition there are EU, Government and Local Government Funding bodies.
- c) There are also a number of fund distributors from the proceeds of the National Lottery including:
 - i) The Big Lottery Fund is the largest independent grant-making body in the UK, making grants of over £1 billion from National Lottery money. Responsible for distributing half of all money for good causes that is raised by the National Lottery, the BLF makes grants of approximately £680 million per year.
<http://www.biglotteryfund.org.uk/>
 - ii) The Heritage Lottery Fund runs several different grant schemes, which fund museums, galleries, parks and gardens, historical archives and sites of historical interest. They also fund projects designed to improve access and education and those which encourage participation in, and enjoyment of, our heritage.
<http://www.hlf.org.uk/english>
 - iii) Awards for All are lottery grants to support local community activity: Grants of between £300 and £10,000 are available to support a broad range of activity, such as enabling people to take part in arts, sports, heritage, and community projects that improve quality of life.
<http://www.awardsforall.org.uk>
- d) The Directory of Social Change runs four websites which provides further information on trust, business and institutional funding sources:
 - i) www.trustfunding.org.uk
 - ii) www.governmentfunding.org.uk
 - iii) www.companygiving.org.uk
 - iv) www.grantsforindividuals.org.uk

or go to:



- e) Some donating companies are also in the PerCent Club which was first established in 1986 and launched by HRH the Prince of Wales. It uses as its benchmark the Per Cent Standard - that is, those companies that invest 1% or more of their pre-tax profit (or the equivalent) in corporate community investment become members of the club. In 2005 there were 116 companies in the UK that qualified to be listed. These appear listed on The Guardian website at http://image.guardian.co.uk/sys-files/Society/documents/2005/11/25/giving_list_standard1to3.pdf
- 8) *Public collections and appeals*
- a) If you are running a collection on private property you don't have to get a licence, but you do need the permission of the owner. The legislation has changed recently in Scotland, England and Wales, and may lead to places like Pubs being seen as public within the law. If you are unsure as to whether the proposed location may be considered a public place check with your local authority.
- b) The Institute of Fundraising has a booklet about Scottish charity law in relation to public charitable collections: <http://www.institute-of-fundraising.org.uk/guidance/code-of-fundraising-practice/guidance/scottish-charity-law-guidance/>
- c) If you are collecting money in public places you need a permit from your Local Authority.
- d) Place collectors intelligently - concentrating them in the most popular area (so long as they don't look like a threatening "mob") can be far more effective than spreading them around.
- e) It is illegal to ask people to put money in your tin, or even to shake it! You can get over the invisibility by donning blazers and berets or even WW2 uniforms (!), or by putting up a display about your work.
- f) It is extremely important that it is made absolutely clear which charity (or charities) and charity number (charity numbers) the fundraising is for, to avoid complaints of deception.
- g) It is extremely important that appropriate financial controls are in place. See section 13(5) for guidance on fundraising controls.
- 9) *Local businesses and organisations*
- a) There will be many businesses and organisations local to each branch that may be willing to contribute to a charitable cause.
- b) To find out what businesses operate in your area you can refer to Thompsons and Yellow Pages. It is also worthwhile identifying local philanthropic organisations and finding out who their members are e.g. the Rotary Club or Lions. See Websites: <http://www.rotarygbi.org/> and www.lions.org.uk .
- c) Be appropriate in what you ask for. Asking for too much shows a lack of understanding of their business. Asking for too little means you have to ask more businesses. They may be more inclined to give in non



monetary ways and there are a variety of ways that local businesses and organisations might be able to help a branch including:

- i) Donations
 - ii) Gifts in kind: Do-it-Yourself stores may give materials for repairing a community centre; supermarkets may give stock or discounts for 'food' parcels.
 - iii) Staff involvement - paid time for staff to give to voluntary work/projects or to provide specific expertise.
 - iv) Publicity - local radio giving exposure or appeals, help with promotion materials from advertising companies
 - v) Sponsorship of local events
 - vi) Providing premises, grounds for events
 - vii) Loaning equipment for use
 - viii) Giving surplus stock
- d) Personal contacts and approaches are more likely to yield results. It is worthwhile doing some research in advance and the different ways they may be able to help. If you intend to send a letter it is best to find out the name of the responsible person who will make this kind of decision for the company or organisation.
- e) The typical order of preference for contact is:
- i) Making an appointment to see someone in person or approaching a personal contact.
 - ii) Have a telephone conversation.
 - iii) Write a personalised letter.
 - iv) Send a general email.

10) *Limited forms of merchandising and trading sales*

- a) Income which is derived from activities which directly further the Association's purposes and most branch fundraising events (including branch lotteries/ prize draws) will normally be exempt from tax.
- b) Some type of income generation and the surpluses from trading which does not directly further the Association's purpose is liable to tax. Merchandising sales potentially fall into this category of taxable trading. As a registered charity each branch is permitted to undertake very limited forms of merchandising and trading sales provided it does not place the branch's assets at risk. Provided the branch works within the small scale tax exemption limits the branch will not pay tax on surpluses derived from this type of trading.¹²
- c) If you are in doubt as to whether the trading or income source is classed as a taxable trade you should contact the HMRC charities helpline on **0300 123 1073**.

¹² For branches with a gross income of less than £20,000 the maximum permitted annual turnover of taxable trading in a year is £5,000. For those larger branches with gross income over £20,000 the maximum permitted annual turnover of taxable trading is 25% up to a ceiling of £50,000.



11) Legacies

- a) Legacies are a traditional form of donation to charity and yet historically very few have been left to the Association or its branches.
- b) Legacies are left through the donor's will as a bequest or simply by a declaration to the executors with instructions as to how and to which charity a legacy is to be distributed. Charitable legacies reduce the total amount of inheritance tax due from an estate.
- c) There is quite a bit of legal jargon around legacies and there are different types of bequests. The main ones are:
 - i) Residuary bequest: a gift of the remainder of an estate after all other gifts have been made and debts cleared. The testator (the person who has made the will) may leave either the total of the remainder or a percentage of it.
 - ii) Pecuniary bequest: a gift of a fixed sum of money. The value of a pecuniary gift will decrease over time, as the cost of living increases.
 - iii) Specific request: a particular named item left as a gift in your will. For example, a piece of jewellery, furniture, a painting etc
 - iv) Contingent bequest: a gift in a will that is dependent upon the occurrence of an event which may or may not happen. For example, a gift to a charity which applies only if other beneficiaries named in the will die before the testator dies.
- d) Legacy leaflets can be circulated to branch members and its supporters.
- e) A sample legacy leaflet is attached in Appendix M. This can be amended for each branch. Alternatively, larger branches may wish to arrange for more colourful leaflets to be professionally printed.

12) Gift Aid

- a) When an individual, sole trader or partnership gives money to your branch through Gift Aid, you can take their donation – which is money they've already paid tax on – and reclaim basic rate tax from HM Revenue & Customs (HMRC) on its 'gross' equivalent .
- b) To benefit from the Gift Aid scheme your branch needs to be registered with HMRC. Once you're recognised by HMRC as a charity for tax and gift aid purposes, you'll be sent a reference number for use on all repayment claims and correspondence, and you'll receive all the forms you need to make your first repayment claim. You can apply for recognition as a charity for tax and Gift Aid purposes by
 - i) contacting the HMRC Charities Helpline on **0300 123 1073**.
 - ii) Writing to them:

HM Revenue and Customs
Charities Correspondence S0708
PO Box 205
Bootle L69 9AZ
United Kingdom
 - iii) Sending an email to: charities@hmrc.gov.uk



- c) Once your branch is recognised by HMRC, you can reclaim the basic rate of tax on Gift Aid donations - this is 20 per cent from 6 April 2008. You can work out the amount of tax you can reclaim by dividing the amount donated by four. This means that for every £1 donated, you can claim an extra 25 pence. In addition, HMRC will automatically pay your branch a further three pence for every pound donated. This 'transitional relief' – to adjust to the fall in basic rate tax (from 22 per cent to 20 per cent) – is available until 5 April 2011. This means for every £1 donated, your branch can receive 28 pence, so the total value of the donation is £1.28. You can make your claim by filling in the R68 Gift Aid claim form and R68 Gift Aid schedule.
- d) There is no set design for a Gift Aid declaration made by the donor. An example branch gift aid declaration form is shown in Appendix I. This can be downloaded from the PRA website.

13) *Professional fundraisers and commercial participators*

- a) Branches may be approached by professional fundraisers or commercial organisations who wish to use the name of the branch or Association in a promotional venture (e.g. an advertising, sales campaign or product promotion which represent that contributions will be made to the branch or Association).
- b) If the professional fundraiser or commercial participator wishes to use the Association name they should be referred to the Association Secretary at RHQ.
- c) Committee members should consider the following guidance very carefully before entering into any fundraising arrangements with professional fundraisers or commercial organisations for their local branch:
 - i) There are certain legal requirements which branches must follow if they decide to enter into an arrangement with a professional fundraiser or promotion with a commercial organisation. These vary slightly between jurisdictions (England and Wales; Northern Ireland; Scotland).
 - ii) Generally these legal requirements include:
 - (1) a written agreement, in a prescribed form, between the charity and the professional fundraiser or commercial participator;
 - (2) a statement to be given to inform potential donors what proportion of their donation will be used to pay the costs of the fundraiser; and
 - (3) the transfer of funds raised by professional fundraisers or commercial participators to the charity.
 - iii) The reputation of the Association and the Regiment is precious. Committee members must therefore ensure:
 - (1) They understand the proposed arrangement and how it will benefit the branch. If it is a fundraising arrangement establish what percentage of costs will be deducted from any donations made by the public. For example, lottery promoters may legally deduct up



to 80% for costs! Beware of vague offers and terms. Less reputable fundraisers and commercial organisations rely on a lack of knowledge in small charities about the legal requirements.

- (2) The relationship is appropriate for the branch and will not damage either the branch or the Association as a whole.
 - (3) They are dealing with a reputable organisation. If the committee is not familiar with the organisation they should make enquiries: for example “Google” them on the internet; can other charities provide a reference? if they are a fundraiser check if they are a member of the Institute of Fundraising.
- iv) If the branch decides to proceed it must ensure
- (1) The terms of the written agreement are clearly drafted which comply with the legal requirements.
 - (2) The branch has the right to terminate the agreement (avoid long periods of notice).
 - (3) The Institute of Fundraisers has prepared model agreements for:
 - (a) fundraising which can be downloaded from:
<http://www.institute-of-fundraising.org.uk/guidance/code-of-fundraising-practice/guidance/charities-working-with-business-guidance>

14) *Public Appeals*

- a) The branch may decide to launch an appeal for general funds or an appeal for a specific project/activity (e.g. funding a trip to Normandy or Arnhem). In both cases there are certain points that committee members need to bear in mind:
 - i) The purpose of the appeal should be clearly expressed. Where the appeal is for general funds then any specific project mentioned in the appeal document should be clearly identified as an example of the charity’s work. (For example: “Here is an example of one of our activities/projects. To support this and other activities/projects that we run, please give a donation to our branch.”) Care needs to be taken so as not to mislead donors into thinking that their money will only be used for a particular project identified in the appeal literature where this is not the case.
 - ii) If the appeal is for a specific project then **it is very important that the appeal literature tells donors what will happen to the money if the appeal fails to raise enough funds for its intended purpose (or if there are surplus funds raised over the appeal target)**. This will enable the committee to deal with any unused funds if it doesn’t raise enough for the original intended purpose or has a surplus. (For example: “We are raising funds to enable armed forces veterans and their dependants to make a trip to Normandy for commemoration and remembrance purposes. If for any reason we can’t make the trip, or there are surplus funds left over following the trip, we will use the money for the general charitable purposes of the branch”.)
 - iii) If the appeal fails and you haven’t specified in the appeal literature how you will apply the funds if insufficient monies are raised (or how you will deal with any surplus funds) then charity law requires you to



go through a series of steps to identify the donors and return the money. If you don't follow these steps the committee members would be breaking the law and potentially liable to repay the donors out of their own pocket. So make sure you follow the guidance in 14) a) ii) above!

iv) Set an end date for the appeal.

b) Make sure you quote your registered charity number on any appeal literature. This should increase any prospective donor's confidence that the money is going to a good cause, it will also ensure that larger branches comply with the legal requirements to display their charity number on official correspondence or solicitation notices.

15) *Public Events*

a) Public events such as summer balls, exhibitions, concerts, auctions, or sponsored events (such as walks, runs and challenges) are often used by charities as a fundraising method. If successful, they can be repeated on a regular (e.g. annual) basis. These can be hugely successful and are a great opportunity to showcase your branch or region and engage with potential donors. But, they can also absorb a lot of resources, so any branch must assess the costs and risks, as well as the benefits of organising any event.

b) Things to think about: A successful event requires good planning and there a number of different areas to consider. The following list is not exhaustive but can assist in viability assessment and organisation:

i) What: define the scope of the event and who else needs to be involved.

ii) Where: kind of venue and facilities needed; charges

iii) When: other events on or around proposed date and impact on attendance.

iv) Legal: licences required (e.g. Music, Bar); permissions required: Police, Landowner, and Local Authority.

v) Risks Liabilities and Insurance: e.g. public liability insurance; insurance of equipment for damage and theft; event cancellation.

vi) Health and Safety: risk assessments; systems of work (including use of equipment); briefing and training of participants; supervision arrangements e.g. stewards; first aid; disabled access; food hygiene; sanitary arrangements

vii) Equipment: equipment needed ; hire borrow or buy – costs;

viii) People: number needed to do all the different jobs including supervision and co-ordination; availability.

ix) Food and Refreshment arrangements:

x) Transport and accommodation requirements

xi) Publicity: promotion and advertising methods – costs.

xii) Administration: planning, pre event administration; event administration and post event admin.



xiii) Financial: ticket/entrance fees; costs of all above categories; identify sunken/fixed/ non recoverable costs; financial outcome if event cancelled due to weather or poor advance sales; collection of sponsorship monies.

16) *Further sources of information on fundraising*

- a) Charity Commission: CC20 Charities and Fundraising
<http://www.charitycommission.gov.uk/publications/cc20.asp>
- b) National Council for Voluntary Organisations
<http://www.ncvo-vol.org.uk/>
- c) HM Revenue and Customs
<http://www.hmrc.gov.uk/charities/>
- d) The Gambling Commission
<http://www.gamblingcommission.gov.uk/>
- e) The Directory of Social Change
<http://www.dsc.org.uk>
- f) The Institute of Fundraising
<http://www.institute-of-fundraising.org.uk>

16. BRANCH SOCIAL ACTIVITY

- 1) Social activity is recognised as an essential element of branch life. It helps to maintain the comradeship and camaraderie within the branch. It provides a contact mechanism which enables the branch and association to more readily identify its members who may be ill, facing hardship, or need some form of assistance. However, as a general rule social activities and functions are not classed as part of the branch's charitable activities of the branch. There are some exceptions to this (see section 17 below).
- 2) Social functions which are not classed as furthering the charitable purposes of the branch and association must be run with the aim of making a surplus and treated as a fundraising event.
- 3) Only qualifying individuals in need (e.g. serving personnel; widows or members and their dependants on limited means) can be subsidised to attend non charitable branch social events.
- 4) In well run branches the social activity is used as an effective means of fundraising. As such any member benefits are incidental to the overall public benefit delivered by the branch activities.
- 5) It is inconsistent with charitable status for a branch to operate only for internal social purposes with only token levels of charitable activity. This is because the branch would in effect be operating as a private members club with little or no public benefit. It is extremely important that the committee ensures the branch pursues its charitable purposes as defined in the Association constitution.
- 6) Providing branches follow these guidelines then there should be no need to formally segregate the social activities. However, in extreme circumstances, where a proper balance in activities cannot be obtained it may be necessary to establish a separately constituted non charitable social club. In these circumstances the branch is not allowed to transfer its assets to the club and it is not allowed to subsidise the running of the club. The average levels of

branch income and expenditure mean this should be considered as a means of last resort as it would significantly increase the administrative complexity.



17. BRANCH CHARITABLE ACTIVITY

- 1) There are 3 main charitable purposes of the Association:
 - a) Support the serving personnel of the Parachute Regiment and Airborne Forces (in ways which promote their efficiency).
 - b) Provide welfare support for past and present members (and their dependants) in need of assistance.
 - c) Undertake acts of public commemoration and remembrance of members and former members of the Armed Forces of the crown.

There is a broad range of activity which can be undertaken to support these purposes. Examples are listed below under each of the 3 headings. The examples are not intended to be exhaustive. Not all of these activities require financial expenditure it is important that branches complete their annual report to record the ways in which the Association's charitable purposes have been furthered.

- 2) *Supporting serving personnel and promoting the efficiency of the Regiment and Airborne Forces*
 - a) Charitable Social Activity
 - i) Social events which are organised for the express purpose of allowing serving and former serving personnel to mix together is recognised as charitable because it helps to promote esprit de corps and the morale of serving personnel. This type of activity helps to promote the efficiency of the Regiment and Airborne Forces. An example might be a branch trip to meet up with personnel of a serving battalion; or a branch social organised specifically to host a group of serving personnel. The entire cost of these types of charitable social functions and trips can, if necessary, be subsidised from branch funds.
 - ii) Serving personnel are often invited to organised branch social events (e.g. an Annual or Christmas dinner). These types of events would proceed anyway regardless of the numbers of serving personnel that attended. While the event itself as a whole may not be capable of being classed as charitable the costs of hosting the serving personnel can be treated as charitable expenditure (e.g. their accommodation, meal and drinks costs etc).
 - b) Organising a civic reception for serving personnel.
 - c) Supplying aid to serving soldiers on operations e.g. parcels, phone cards etc. This doesn't necessarily require expenditure of branch funds if donated goods can be obtained from supporters and local businesses.
 - d) Helping to preserve the heritage and record the history of the Airborne Forces Museum.



- i) Making donations to the Airborne Forces Museum
<http://www.paradata.org.uk/>
 - ii) Contributing material to ParaData (the digital archive of Airborne Assault). <http://www.paradata.org.uk/>
 - iii) Purchasing or contributing to the purchase of items of historical significance and donating them to the Museum.
 - e) Making a donation to the main Association (214015).
 - f) Making a donation to the Parachute Regiment Central Fund or directly to an airborne unit service non public fund.
 - g) Organising a public event which educates the public in the role of the Parachute Regiment and Airborne Forces and assists recruitment.
 - h) Encouraging and supporting recruits at ITC Catterick through the Infantry course and P Company thereby assisting recruitment and retention.
 - i) Funding or supporting the maintenance or erection of Airborne Forces Memorials.
- 3) *Providing welfare support for past and present members (and their dependants) in need of assistance.*
- a) Making donations to the Airborne Forces Security Fund (206552)
The ABFSF provides help for all those members, ex-members, and their dependants who are in financial difficulties. It helps over 600 people every year and it has made grants of over £2.5 million since 1942.
 - b) Making donations to charities which support members and former members of the airborne forces (and their dependants) e.g. The Parachute Regiment Charity (Support Our Para's) Help for Heroes; Royal British Legion; local charities such as hospices. Please note that larger donations should be made on a restricted basis (for our beneficiaries) where the beneficiary class of the recipient charity is wider than the Associations.
 - c) Supporting a welfare officer or other charities to make welfare visits to our beneficiaries who are in need or distress.
 - d) Supporting (by grants, loans, annuities or other suitable means) our qualifying beneficiaries who are in need or distress.
- 4) *Acts of public commemoration and remembrance of members and former members of the Armed Forces of the Crown.*
- a) It is normally charitable to undertake acts of public remembrance or commemoration for members or former members of the armed forces of the Crown who have lost their lives or suffered injury, or put themselves at risk of loss of life or injury, in service to the public. The acts are charitable where they help to promote the esprit de corps of the airborne forces or where they raise awareness amongst members of the public of sacrifice and public service. To this end the following activities and costs are normally classed as charitable:
 - i) Supporting and funding of a standard bearer, their equipment uniform and expenses.



- ii) Supporting and funding of member participation in public commemoration and remembrance events (e.g. the Cenotaph Ceremony; National Memorial Arboretum events; local Remembrance Day events; specific conflict events such as Arnhem, Normandy, Falklands etc.)
- iii) Providing representation at funerals or memorial ceremonies of serving airborne soldiers (and other members of the armed forces) killed on active service which are attended by members of the public.
- iv) Providing representation (standard bearers and member attendance) at funerals or memorial ceremonies of former members of the Airborne Forces which are attended by members of the public.

18. REGIONAL MANAGEMENT COMMITTEE

- 1) The purpose of the Regional Management Committee is to manage the affairs of Region. This is to be achieved by:
 - a) Holding regular Regional Management Committee meetings
 - b) Offering support and advice to branches on Constitutional and Charitable matters.
 - c) Coordinate and plan regional events.
 - d) Providing a forum for the exchange of ideas and information pertaining to the region.
 - e) To periodically elect a regional representative on the National Executive Committee (who will also act as the Regional Secretary and Trustee of the main Charity RCN 214015).
- 2) It is intended that Regional Management Committees become an integral part of the future structure of the organisation, however, whilst the Branch structure within the Region remains vibrant and self supporting, the implementation of the Regional Management Committee structure and holding of meetings is at the discretion of the Regional Secretary or until the decline in the number of remaining branches dictates the need for this additional level of regional activity and support to be implemented. Once adopted, each regional secretary will arrange their respective Regional Management Committee meeting as required. In the event of the death, incapacity, resignation or ineligibility of an elected regional secretary/executive committee member, the Association Secretary may nominate a branch officer within the region to arrange a meeting of Branch Officers to decide a suitable candidate.
- 3) The organiser will notify all branches within the region the date, time, location and agenda for the Regional Management Committee meeting. Branches which cannot be contacted by telephone should be notified in writing. Email communication is acceptable.
- 4) Regional Management Committee meetings which do not involve the election of a regional representative for the executive committee should normally be arranged with a minimum of 2 weeks notice. (See also

paragraph 8 below for notice periods involving election of a regional representative to the executive committee)

- 5) Usually the current regional secretary (whether elected or co-opted) will be the conference Chairman. If the regional secretary is not available the Association Secretary may nominate any other branch officer or executive committee member to act as Chairman.
- 6) No quorum is required in Regional Management Committee meeting.
- 7) Usually delegates attending these Regional Management Committee meetings will be branch officers. A branch may send more than one delegate; however on matters put to the vote each branch attending shall have only one vote.
- 8) *Election of a regional Secretary to the Executive Committee*
 - a) The regional secretary whose term of office is due to expire (or the person nominated by the Association Secretary as organiser in the absence of a regional secretary) must request electoral candidate nominations from each branch. The organiser should allow one month for nominations to be received given the different timings of branch meetings. Telephone and email contact is acceptable. If a branch cannot be contacted by telephone or email the request for nominations should be sent to the branch by post to its correspondence address.
 - b) Nominations should be requested approximately 3 months from the expiry of the serving regional secretary's term. (For example if the regional secretary's elected term expires on the 31 March nominations should be requested at the beginning of January.)
 - c) Once all the nominations have been received the organiser should notify the branches of the electoral candidates and whether it is proposed to call for voting returns (by phone, email or post) or to hold a regional branch delegates conference.
 - d) The date for the physical meeting or for providing voting returns (by phone, email or in writing) should normally be a minimum of 6 weeks from notification to branches of the candidates standing for election. For example the organiser notifies the branches in the 1st week in February that there are two nominations and that voting returns should be received by organiser by the end of the 2nd week in March. Alternatively if a physical meeting is being arranged this would be held no earlier than the end of the 2nd week in March (in this particular example). This allows one month for all branches to hold a branch meeting and to vote on the electoral nominations.
 - e) The electoral candidate receiving the most branch votes (1 branch = 1 vote) shall be appointed as the regional executive committee member for a term of 3 years from the expiry date of the term of office of the incumbent elected regional committee member (or the date of the election if a vacancy exists).
 - f) The result of the vote must be sent in written form (email is acceptable) to all branches in the region and a copy sent to the Association Secretary.



19. BRANCH MEMBERSHIP

1) *Eligibility for Branch membership*

- a) Local Branch membership must only be open to individuals meeting the membership provisions contained in clause 3 of the Association's Constitution.

2) *Honorary Membership of a Local Branch*

- a) Any person who, in the opinion of any member, has rendered special service to the Branch can be nominated for election as an Honorary member of the Branch.
- b) Names of candidates and reasons for nomination shall be submitted for consideration by the branch committee. Election must be passed by a two thirds majority of those committee members present at the meeting where the nomination is considered.
- c) The number of honorary members must be restricted to the maximum permitted by the main Association constitution (presently five per branch).
- d) Branches are advised to have measures in place to regularly review Branch honorary membership
- e) Honorary members may hold office and act on the committee provided they form a minority.
- f) The committee can withdraw honorary membership providing a resolution is passed by a two thirds majority of those committee members present at the meeting where the resolution is considered.

3) *Suggested Additional Branch "Supporter" Categories*

- a) Branches are often reporting a decrease in branch membership; branches may wish to consider additional/other categories i.e. a "Supporter" of the branch.
- b) Although not recognised as a class of branch membership, it may increase awareness and support for the branch.
- c) It should be made clear where this category is used that a supporter is not classed as a member of The Parachute Regimental Association, nor are they intended to replace the Honorary member category. Supporters may only attend social gatherings and functions; they are not allowed to parade and can only support parades as spectators.
- d) Supporters are neither to attend, nor sit in on branch meetings but may rejoin members for a social after the close of the business meeting.



- 4) *Withdrawal of Membership*
 - a) The Executive Committee of The Parachute Regimental Association is the only authorised body that can withdraw individual membership of the Association.
 - b) The standard branch rules permit the branch committee to remove branch membership from an individual subject to certain procedures and conditions. (See clause 8 of the standard branch rules for reference.)
 - c) If the branch has adopted alternative rules it is important that the local rules specify the basis on which an individual's branch membership may be terminated. Disputes over membership exclusion can often arise where the rules are poorly defined or do not provide the member a fair opportunity to make his case to the committee.
- 5) *Member Register details*
 - a) It is very important for the good administration of the branch to keep the register of branch members up to date; failure to do so can result in a number of problems, including serious difficulties with the calling of annual or special general meetings.
 - b) The committee members as branch trustees must ensure that they handle personal data in accordance with the requirements of the Data Protection Act 1998 (See Appendix K).



20. BRANCH AFFILIATION FEES

- 1) The annual branch affiliation fee currently set at £50.00 is payable to The Parachute Regimental Association at RHQ. This fee is due at the beginning of each year and is subject to change at the decision of the Executive Committee.
- 2) £15.00 of this affiliation fee is a public liability insurance premium. Failure to pay this affiliation fee will result in the branch not having the necessary public liability insurance cover for any function it may organise.
- 3) Each branch will receive an invoice from The Association Secretary to assist with the accounting and recording of the payment. Where branch numbers are dwindling, branches will need to advise the Regional representative of their ability to pay. This representation will be forwarded to the Executive Committee who will consider a reduction. If agreed this reduction will be subject to annual review.
- 4) Affiliation to the National PRA includes
 - a) IPR permission to use the Regimental Logo on letterheads and Branch Standard
 - b) Full public liability insurance and Branch Standard Insurance
 - c) Regimental support to organised functions, i.e. The Band, FFT, Pony Mascot, Green Army assets

- d) Support from the National Executive Committee and RHQ PRA on constitutional and branch management and membership matters
- e) Operation under a Constitution and Standard Rules for Branches along with the advice and support contained within the comprehensive Governance and Branch Guidance notes.
- f) Benefit from being registered as a charity.
- g) Fundraise in support of Branch members and activities
- h) Be part of a globally recognised organisation
- i) Receive Monthly Branch Newsletters

21. HEALTH AND SAFETY



- 1) Branch committees are reminded of the importance of Health and Safety and sensibly managing risks when organising events attended by the general public.
- 2) Basic guidance on risk management is available from the HSE Executive website: <http://www.hse.gov.uk/risk/index.htm> including a basic 5 step approach to completing a risk assessment. This can help you identify what precautions you might need to take at an event including establishing safe systems of work.
- 3) Volunteering England also produce basic information sheets on health and safety matters for voluntary organisations at: https://www.ncvo.org.uk/index.php?option=com_redshop&view=product&pid=106&cid=20&Itemid=0
- 4) If food is prepared by volunteers for branch meetings and functions the committee are responsible for ensuring that procedures are in place for the correct preparation, preservation and presentation of foodstuffs. Cases of contamination or food poisoning may lead to claims against the branch (or committee).
- 5) Information on the correct preparation and presentation of foodstuffs is available from the Food Standards Agency web site is at <http://www.food.gov.uk/>
Alternatively FSA publications can be ordered by phone: Tel 0845 606 0667. Additionally your local authority food safety officer may also be able help with any food standard queries.

22. LIABILITIES AND INSURANCE

- 1) *Fraud and dishonesty of branch officers or volunteers*
It is possible that a branch may find itself a victim of fraud or dishonesty by a branch officer or volunteer. Such occasions are thankfully extremely rare. However if they did occur there is no guarantee that the funds may be recovered from the perpetrator. Fidelity guarantee insurance provides cover against this risk. See comment 2) b) below on insurance costs.
- 2) *Committee Member (Trustee) Liabilities*

- a) Occasionally a serious problem may occur in a branch where debts, losses or claims for damages arise. Committee members may be personally liable for these debts, losses or claims. This will depend on the circumstances. However, personal liability of this kind is rare. It is unlikely that very small branches will be exposed to this kind of risk. However, medium sized and larger branches may consider it worthwhile taking out trustee indemnity insurance against claims for wrongful acts, including alleged acts, for which their committee members may be personally legally liable.
- b) As a guide trustee indemnity insurance (including fidelity guarantee insurance) for a medium sized branch in 2009 is about £150-£175. Branches who wish to arrange Trustee insurance are advised to contact Towergate Wilson. (see para 3.c) below)



3) *Public Liability*

- a) Branches are provided with some public liability cover through the Association's insurance policy, however when organising major events branches are advised to contact the insurers to confirm they hold adequate cover
- b) Branches are to ensure they maintain a valid copy of the insurance documentation (obtainable from the Association Secretary). A new copy will be distributed to all branches on the anniversary of the renewal date.

c) Public Liability Insurance Policy Details

Policy Reference Number: Service Select Insurance
Ref- PARA12/Mi01
Towergate Wilsons
Towergate House
7 Dominus Way
Meriden Business Park
Leicester
LE19 1RP

Tel: 0116 240 7776. Claims: 08705 919191 Fax 0116 2407701
Email : wilsons.servicefunds@towergate.co.uk
Website: www.towergatemilitary.co.uk

4) *Equipment and Property*

- a) A branch may own equipment (or in the odd case rent property). If the equipment was damaged, loss or stolen how easy would it be to replace?
- b) If the branch does rent property it may have repairing obligations in the event of fire, damage etc.
- c) Consideration should be given by the committee to managing the risks and potential liabilities arising from equipment and property through insurance.

5) *Event Insurance*

- a) If a branch organises a public event it should give consideration to other potential liabilities that may arise (in addition to public liability) for that event. Examples include equipment insurance (for damage, loss or theft) and event cancellation insurance.

23. DRESS ON OFFICIAL PARADES AND CEREMONIES

- 1) Branch members are expected to be well turned out whilst on parade. Jacket/Blazer (Maroon or Black) and Grey Flannel Trousers for all formal parades and ceremonies. The Branch Standard Bearer would normally wear a Maroon Blazer. Rank and file can wear a Maroon Blazer; however the committee and members can agree of the two colours what they would prefer.
- 2) The maroon beret is to be worn on Parade along with medals. Commemorative medals should be worn on the right hand side. Headdress worn by the male members of a congregation must be removed inside churches; exception is for Standard Bearers parading Standards inside the Church. Mixed dress, i.e. smocks and belts, polo shirts and trainers look scruffy and un-soldierly and are not to be worn on official parades; Branch/Regimental/Airborne Formation/Commemorative Ties may also be worn.



24. BRANCH STANDARDS

- 1) The Branch Standard is a valuable possession of the branch. The Standard represents the Branch on parade and is a highly valued representation of the Branch. The care and maintenance of the Standard should remain the responsibility of the Branch Standard Bearer.
- 2) The Standard must only be paraded at officially designated parades and events as agreed by the Branch Committee and members in conjunction with the Branch Standard Bearer. It must not be used for unofficial gatherings.
- 3) The Branch Standard must conform to the Association sealed pattern, which is:
 - a) A double wool bunting standard 3' 9" x 3', Maroon background with the Regimental crest in the Centre. "Wings of Silver."
 - b) Silver/Grey Parachute, Gold Lion and crown to be a replica of The Parachute Regiment cap badge. Lettered in semi-circle above the crest in gold "The Parachute Regimental Association" and below, The "..... Branch". Branches may wish to include the year of origin in the branch title i.e. The..... 06 Branch.
 - c) Trimmed three sides with worsted fringe in gold and maroon cord and tassels to match. Mounted on a 9' jointed pole with brass spearhead or Pegasus at the top.

4) *Manufacturers of Branch Standards*

The manufacturer listed below will provide advice and prices for the manufacture and provision of branch standards.

Mohammad Ehaan (Sales Manager)
Annette Trading Corporation (REGD),
Address:
TOHEED TOWN
Sialkot - 51310
Pakistan,
Tel: 0092-321-6147953
Web: <http://atcbadge.weebly.com>
Email; atcbadges@gmail.com
anettetrading@gmail.com



5) *Branch Standard Carrying Equipment*

In addition to the standard, the following items of equipment are also required:

- a) 1 Brown leather flagpole Carrier
- b) 1 Waterproof Cover
- c) 1 Pair of White Gauntlet Gloves

6) *Dedication of a new Branch Standard*

The procedure for the order of service is contained in chapter 14 of The Royal British Legion Handbook for Ceremonial and Services, Members of the clergy are more than happy to discuss an order of service with the organisers. A meeting with local clergy is recommended.

7) *Rededication of Branch Standard*

- a) Branch Standards may be rededicated at a service or parade of the branch's choosing. An order of service is contained in chapter 13 of The Royal British Legion Handbook for Ceremonial and Services.
- b) The order of service should be discussed with the local Clergy.

8) *Laying up of Old Branch Standard*

The order of service is contained in chapter 12 of The Royal British Legion, Handbook for Ceremonial and Services.

9) *Use of National Flags in Support of Branch Standard*

The use of National Flags on parade is permitted providing they do not replace the Branch Standard. National Flags can be flown alongside and in support of the Branch Standard.

25. BRANCH STANDARD BEARERS

1) *Branch Standard Bearer*

- a) A Branch should appoint an official Standard Bearer, who should be a Branch member who is smart and has good military bearing.

- b) When on parade the Standard Bearer is to wear a maroon or black blazer with medals, maroon beret and regimental/branch tie.
 - c) Maroon blazers appear the most popular form of dress amongst branch standard bearers; however either colour is acceptable on parade.
- 2) *Branch Standard Bearer Ceremonial Drill Movements*
- a) Chapter 6 of the 2000 edition of The Royal British Legion Handbook for Ceremonial and Services provides the necessary information for Branch standard bearers.
 - b) Branch Standard Bearers are encouraged to study the pamphlet to become proficient in the drill movements.
- 3) *National Standard Bearers Competition*
- a) Branch Standard Bearers are encouraged to compete in the National Standard Bearers Competition held annually.
 - b) The objects of the competition are to encourage a high standard of turnout and drill by Standard Bearers of The Parachute Regimental Association.
 - c) Details of the competition are contained in chapter 18 of The Royal British Legion Handbook for Ceremonial and Services.





BRANCH COMMITTEE MEMBERS LEGAL DUTIES AT A GLANCE

The main duties and responsibilities of branch trustees are summarised below. It is not a legal document, but sets out the legal principles in everyday language.

Trustees and their responsibilities

Branch trustees are the people who serve on the branch committee. The principles and main duties are the same in all cases.

(1) Trustees have and must accept ultimate responsibility for directing the affairs of the branch, and ensuring that it is solvent, well-run, and delivering the charitable purposes for which it has been set up for the benefit of the public.

Compliance – Trustees must:

(2) Ensure that the branch complies with charity law, and with the requirements of the relevant regulator; in particular ensure that the charity prepares reports on what it has achieved and Annual Returns and accounts as required by law.

(3) Ensure that the branch does not breach any of the requirements or rules set out in the main constitution of the Association and the standard branch rules (or an approved alternative) and that it remains true to the charitable purposes set out.

(4) Comply with the requirements of other legislation and other regulators (if any) which govern the activities of the branch.

(5) Act with integrity, and avoid any personal conflicts of interest or misuse of branch funds or assets.

Duty of prudence – Trustees must:

(6) Ensure that the branch is and will remain solvent.

(7) Use charitable funds and assets reasonably.

(8) Avoid undertaking activities that might place the branch's funds, assets or reputation at undue risk.

(9) Take special care when investing branch funds, or borrowing funds for the branch to use.

Duty of care – Trustees must:



(10) Use reasonable care and skill in their work as trustees, using their personal skills and experience as needed to ensure that the branch is well-run and efficient.

(11) Consider getting external professional advice on all matters where there may be material risk to the branch, or where the trustees may be in breach of their duties.

If things go wrong

The Armed Forces Charities Unit of the Charity Commission offers information and advice to branches in England & Wales on both legal requirements and best practice to help them operate as effectively as possible and to prevent problems arising.

Occasionally a serious problem may occur in a branch where debts or losses arise. Trustees may be personally liable for these debts or losses. This will depend on the circumstances. However, personal liability of this kind is rare, and trustees who have followed the requirements in this summary will generally be protected.



PARACHUTE REGIMENTAL ASSOCIATION BRANCH:

DECLARATION OF ELIGIBILITY TO SERVE AS A COMMITTEE MEMBER (BRANCH TRUSTEE)

I declare that:

- I am not an un discharged bankrupt.
- I have not previously been removed from trusteeship of a charity by a Court or the Charity Commission.
- I am not under a disqualification order under the *Company Directors' Disqualification Act 1986*.
- I have not been convicted of an offence involving deception or dishonesty (unless the conviction is spent).
- I am, in the light of the above, not disqualified by the *Charities Act 1993* (section 72) from acting as a charity trustee.
- I have not been convicted of sexual offences
- I have not been convicted of offences involving children or vulnerable adults.
- I undertake to fulfil my responsibilities and duties as a branch trustee in good faith and in accordance with the law.
- I do not have any interests in conflict with those of branch (except those which I have formally notified in a conflict of interest statement). I will specifically notify any such interest at any meeting where trustees are required to make a decision which affects my personal interests, and I will absent myself entirely from any decision on the matter and not vote on it.

Signed: _____ (Name of trustee)

Date: _____



PROCEDURE FOR OBTAINING, CONSIDERING AND RECORDING STANDARD DBS DISCLOSURES FOR BRANCH WELFARE OFFICERS

- The Criminal Records Bureau (CRB) and the Independent Safeguarding Authority (ISA) have merged to become the Disclosure and Barring Service (DBS). CRB checks are now called DBS checks.

DBS check may be needed for:

- certain jobs or voluntary work, eg working with children or in healthcare
- applying to foster or adopt a child

There are different rules for getting a criminal record check in Scotland and Northern Ireland.

Who can ask for a DBS check

- An employer can ask for a DBS check for certain roles.
- DBS eligibility guidance lists most roles that are eligible for a check. However, the guidance isn't comprehensive so contact DBS if unsure.
- Applicants (job candidates) can't do a criminal records check on themselves. Instead, they can request a 'basic disclosure' from Disclosure Scotland (you don't have to be from Scotland to do this).

How to get a DBS check

1. The employer gets an application form from DBS or an umbrella body (a registered body that gives access to DBS checks).
2. The employer gives the applicant the form to fill in and return to them along with documents proving their identity.
3. The employer sends the completed application form to DBS or their umbrella body.
4. DBS sends a certificate to the applicant. The employer has to ask the applicant to see the certificate.

If the applicant has subscribed to the DBS update service, the employer can check their certificate online.

Types of criminal records check

There are 3 types of check. The employer or organisation running the check should provide the applicant with more information about the level of check required.

Criminal record check applicants must be 16 or over.



Standard

This checks for spent and unspent convictions, cautions, reprimands and final warnings, and will take about 2 weeks.

Enhanced

This includes the same as the standard check plus any additional information held by local police that's reasonably considered relevant to the workforce being applied for (adult, child or 'other' workforce). It takes about 4 weeks.

'Other' workforce means those who don't work with children or adults specifically, but potentially both, e.g. taxi drivers. In this case, the police will only release information that's relevant to the post being applied for.

Enhanced with list checks

This is like the enhanced check, but includes a check of the DBS barred lists, and takes about 4 weeks.

An employer can only ask for a barred list check for specific roles. It's a criminal offence to ask for a check for any other roles.

Volunteers

Checks for eligible volunteers are free of charge. This includes anyone who spends time helping people and is:

- not being paid (apart from for travel and other approved out of pocket expenses)
- not only looking after a close relative

An employer can only apply for a check if the job or role is eligible for one. They must tell the applicant why they're being checked and where they can get independent advice.

A DBS check has no official expiry date. Any information included will be accurate at the time the check was carried out. It is up to an employer to decide if and when a new check is needed.

Applicants and employers can use the DBS update service to keep a certificate up to date or carry out checks on a potential employee's certificate.

- Organisations which generate infrequent applications (such as branches) have to progress DBS checks through a registered umbrella body which acts as the interface with the DBS.



Umbrella Body Name	Allied Care Limited
Contact Number	01483 772901
Contact Address	Throwleigh Lodge Ridgeway Horsell Woking Surrey GU21 4QR
Email Contact	aslam@alliedcare.co.uk
Contacts	Mr Aslam Dahya
Administrative Charge	For detailed pricing information please contact this Umbrella Body using the details provided.

- Additional information on how to obtain a free DBS check can be downloaded from:
http://www.volunteering.org.uk/images/stories/Volunteering-England/Documents/Free-Information-Sheets/information_sheet_dbs_checks_2012.pdf



**NOTES FOR COMPLETING THE BRANCH (TRUSTEES)
ANNUAL REPORT (ENGLAND AND WALES)**

- 1) Each branch is legally required to prepare an annual report and accounts statement summarising the branch activities and finances. *This applies regardless of whether the branch is required to submit the annual report and accounts to its charity regulator.*
- 2) A template is available for the branch annual report within this appendix.
- 3) The template can be filled out by hand.
- 4) Guidance for completion of the report template

Page 1

- a) Fill in the annual period which the report covers at the top of the page.
- b) Enter the PRA Branch Name – this will be the formal name by which the branch is registered e.g. West Somerset Branch.
- c) Enter the Registered Charity Number. (You will have been provided with this by your charity regulator. If you are unsure of this contact your charity regulator.)
- d) Enter the names of all the branch committee members who served during the course of the year.

Page 2

- e) All of the basic information about the structure, governance, objectives and activities has been entered assuming that the branch has adopted the standard branch rules.
- f) If your branch has adopted the standard rules please move to Page 3.
- g) If your branch has adopted approved alternative rules with the permission of the executive committee then amend the default entries as required (or fill out a blank version of the template).

Page 3

- h) In section 9 complete a brief statement of the main activities conducted during the course of the year in support of the objectives listed on Page 2.
- i) The following is an example of the type of activity report that could be completed for a medium sized branch:

“In planning our activities for the year we kept in mind the Charity Commission’s guidance on public benefit at our branch committee meetings.

During this period the branch conducted one major fundraising event at a Motorway Service Station in Easter and raised £3,200. The remaining income came from subscriptions and a number of branch social events. The social events maintained



our links with our 36 branch members and with branches in the region. The maintenance of these social links helps us to identify branch members who may be in need and enables our charitable activities to take place. The most notable of these was our annual Christmas Dinner which was also attended by 4 serving soldiers of the Parachute Regiment. The soldiers and their partners were invited at the branch's own expense.

8 welfare visits were completed to sick and bereaved members and dependants.

Grants totalling £2,730 have been distributed this year comprising

- 5 grants to individuals totalling £570.*
- £2,000 to the Airborne Forces Security Fund*
- £160 to local charities who support our members.*

Our Standard Bearer and members attended 3 funerals to commemorate and remember the passing of former members. There was strong representation by the branch at the local Remembrance Day service. Branch members also attended a parade in Portsmouth for Airborne Forces Day.

We also received donated goods worth £200 for aid parcels to members of 16 Air Assault Brigade deployed on operations in Afghanistan. £75 of branch funds were also spent on goods for the aids parcels. Thanks to the voluntary efforts our branch 52 aid parcels were sent to our soldiers in Afghanistan. “

- j) In section 10 fill in the income and expenditure figures reported in the annual accounts (see next section).
- k) On the next line in section 10 enter the total cash reserve held by the branch in any accounts it holds. The cash reserves figure should include all cash, bank and building society balances (except term deposits) where cash can be readily withdrawn.
- l) The committee members will need to satisfy themselves that the level of cash reserves is not excessive in relation to the branch size and likely future demands. Where the level of reserves cannot be properly justified the committee should put in place plans to allocate some of it to charitable activity in the coming year and amend the statement in the report to reflect this.

Sign Off

- m) The completed report, accounts and independent examiners report (where required) should be submitted to the branch committee for approval.
- n) After the committee has approved them the report and accounts can be signed by the branch chairman (or another committee member).



**PARACHUTE REGIMENTAL ASSOCIATION
BRANCH ANNUAL REPORT**



From	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year

Reference and administration details

1. PRA Branch name

2. Registered charity number

3. Main address

4. Names of the committee members who managed the branch during the year

	Name	Office (if any)	Dates acted if not for whole year
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			



Structure, governance and management

5. Description of the charity's trusts

Type of governing document	Main Constitution of the Parachute Regimental Association and Standard Branch Rules approved on 26 January 2008.
How the charity is constituted	Unincorporated Association
Trustee selection methods	The committee members are elected by the branch members

6. Additional governance notes

The branch exists to further the purposes and aims of the Parachute Regimental Association (Charity Commission registration number 214015). As part of a national network the branch is expected to follow guidance set by the executive committee of the main Association. The governing documents, guidance and governance notes are available on the Association's website <http://www.army.mod.uk/infantry/regiments/5905.aspx>

Within the guidance and rules committee members of Parachute Regimental Association branches enjoy a large degree of autonomy. They are able to make their own decisions on how to further the charitable purposes of the Association. In particular they can take decisions on branch fundraising, activities and expenditure.

Objectives and activities

7. Summary of the objects set out in the governing document

The Association and its branches exists to:

- 1) Support the serving personnel of the Parachute Regiment and Airborne Forces (in ways which promote their efficiency).
- 2) Maintain links between past and present members of the Airborne Forces.
- 3) Provide welfare support for past and present members (and their dependants) in need of assistance.
- 4) Undertake acts of public commemoration and remembrance of members and former members of the Armed Forces of the crown.

(Subject to amendment at PRA 2009 AGM)

8. Summary of the main activities in relation to these objects

The Association and its branches participate in, support, and organise a range of activities which provide a public benefit. These include:

- Public events to raise awareness about the role of the Regiment, to encourage public support for the Regiment and to assist in recruitment.
- Holding events and reunions for past and present members of the Airborne Forces (to assist in promoting esprit de corps).
- Acts of commemoration and remembrance (e.g. Armistice Day, Normandy events, Arnhem events, funerals) which raise public awareness of those who have lost their lives or put themselves at risk in service of the public.
- Maintaining a membership network and encouraging social contact in order to identify those former members and dependants who may be in need from time to time.
- Providing Welfare Officers who visit members and dependants who may be sick, recently bereaved, or find themselves in difficult circumstances.
- Making grants (either individually or to organisations) to support past and present members of the Airborne Forces and their dependants who are in need.
- Sending parcels and aid to soldiers deployed on operations.
- Supporting Parachute Regiment recruits at Catterick.

Achievements and performance



9. Summary of the main branch activities during the year

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Financial review

10. Brief statement of the finances and reserves

The branch had an income of £ and expenditure of £ during the year.

It has realisable cash reserves of £ .

The committee have reviewed the branch's present level of reserves. They have considered the present economic climate and risks to branch income. They are satisfied given the current economic climate these reserves are justified to cover charitable expenditure in future years.

Declaration

The committee members declare that they have approved the trustees' report above.

Signed on behalf of the branch committee members

Signature	
Full name	
Position (e.g. Secretary, Chair, etc)	
Date	



NOTES FOR COMPLETING THE BRANCH ANNUAL ACCOUNTS STATEMENT (ENGLAND AND WALES)

1) Each branch is legally required to prepare an annual report and accounts statement summarising the branch activities and finances. *This applies regardless of whether the branch is required to submit the annual report and accounts to its charity regulator.*

2) The accounts statement will normally comprise

- a) A receipts and payment account
- b) A statement of assets and liabilities

3) A 2 page template is available for the branch accounts statement. This can be obtained by

a) downloading from the PRA website

<http://www.army.mod.uk/infantry/regiments/parachute/24136.aspx> or

b) contacting the secretariat at PARA Regimental Headquarters and requesting a hard copy to be sent by post.

4) The template can be completed on a computer using Microsoft Excel or filled out by hand.

5) Guidance for completion of the accounts template

a) Cut off Point

The receipts and payments statements and cash balances should include any money received up to the last day of the financial year and not yet banked and any cheques written but not yet cleared.

b) Round all amounts to the nearest £.

c) Where branches only have a general fund and no restricted or welfare funds they will generally only need to enter amounts in Column 1 of the receipts and payment analysis.

Page 1

d) Enter the branch name in the box at the top Page 1 (e.g. South Devon Branch).

e) Underneath this enter the year end date for the accounts (e.g. 31/12/2008).

f) Receipts

i) On line 1 of receipts enter the total donations, legacies and grants received during the year. Funds given for a specific purpose (e.g. welfare) should be shown under column 2. General donations to the branch should be recorded under column 1 (unrestricted). Include any gift aid received under this heading.

ii) On line 2 record the total branch subscriptions received during the year in column 1.



iii)

iv) On line 3 record any income raised through branch merchandise sales (e.g. sweatshirts, ties, fleeces etc.) in column 1.

v) On line 4 record any funds raised through branch social meetings, dinners and events. This would also include funds raised from raffles, coffee mornings, jumble sales etc.

vi) On line 5 record any other income raised. This might include loan repayments received; loans from another branch; proceeds from sale of investments or sale of physical assets owned by the branch; income from hire of equipment owned by the branch.

vii) If you are using the spreadsheet it will total the receipts up by category and column automatically. Otherwise you will need to add up the various receipts figures and record the totals in the blue boxes.

viii) If you have the breakdown of receipts for the previous year enter them into category boxes in column 4. If not simply enter the total receipts for last year in the blue/ shaded box in column 4.

g) Payments

i) On line 1 of payments record the branch fundraising costs and the costs of organising branch social events, dinners, meetings and trips. But see notes below.

ii) On line 2 record the costs of:

(1) Organising, attending or participating in regimental events (e.g. a day with a battalion, regimental dinners attended by serving personnel).

(2) Supplying aid to serving soldiers on operations (e.g. parcels)

(3) Organising, attending or participating in public events which assist to promote the efficiency of the regiment (e.g. Airborne Forces Day)

(4) Grants to the Regiment, battalions or other Airborne units; SOPARA & the Parachute Regiment Central Fund; Airborne Assault & Airborne Forces Museum.

(5) Activities which promote the heritage of the Airborne Forces e.g. contributions to ParaData.

(6) Branch social events which promote the esprit de corps and morale of serving soldiers (not the morale of the old and bold!).

iii) On line 3 record all costs and grants associated with branch welfare activities including:

(1) Welfare Officer expenses.

(2) Grants to qualifying individuals who are in need.

(3) Grants to organisations who support our qualifying individuals who are in need e.g. Help for Heroes; Airborne Forces Security Fund; Royal British Legion; Afghanistan Trust; local charities such as hospices.

(4) Purchase of equipment for a beneficiary to use.

iv) On line 4 record all costs, expenses and grants associated with commemoration and remembrance activities including:

(1) All standard bearer equipment, uniform costs and expenses.



(2) Costs of members attending and participating in public commemoration and remembrance events (e.g. the Cenotaph Ceremony; National Memorial Arboretum events; local remembrance day events; specific conflict events such as Arnhem, Normandy, Falklands etc.)

(3) Costs of the branch providing representation at funerals or memorial ceremonies of serving Airborne soldiers (and other members of the armed forces) killed on active service.

(4) Costs of the branch providing representation (standard bearers and member attendance) at funerals or memorial ceremonies of former members of the Airborne Forces.

v) On line 5 record all overheads with managing and administering the branch including:

(1) The affiliation fee paid to Regimental Headquarters.

(2) Newsletter costs.

(3) Rent or hire of rooms and equipment for regular branch meetings

(4) Telephone, postage, stationery and computer supplies for the administration of the branch.

(5) Bank charges.

(6) Expense payments to committee members (excluding Standard Bearer and Welfare Officer where applicable).

vi) On line 6 enter merchandising costs e.g. clothing, branch/Para diaries, ties etc.

vii) Enter any costs not covered by the previous categories on line 7 under 'Other'.

viii) If you are using the spreadsheet it will total the payments up by category and column automatically. Otherwise you will need to add up the various payments figures and record the totals in the blue boxes.

ix) If you have the breakdown of payments for the previous year enter them into category boxes in column 4. If not simply enter the total receipts for last year in the blue/ shaded box in column 4.

h) If you are filling in the sheet by hand calculate difference between receipts and payments for the year (i.e. A1 minus A2). This will show whether the branch had an operating surplus or loss for the year. If payments exceeded receipts record the net figure as a minus. If you are using the spreadsheet it will automatically calculate these figures.

i) On line A3 record any transfers between restricted and unrestricted funds. The total of these transfers should be zero. This line should include:

i) transfers from the unrestricted general branch fund to meet a deficit on a restricted fund (e.g. welfare) or

ii) transfers from an unspent restricted fund to the unrestricted general branch fund. This type of transfer can only occur with the consent of the donor or the charity regulator.

iii) Show transfers out as negative and transfers in as positive. For example if the branch transferred £340 from general funds to meet a deficit in its welfare fund. Line A3 in column 1 would show -£340 and line A3 column 2 would show £340 (the total equals zero).



j) On line A4 record the cash balance for the branch's funds at the previous year end.

k) If you are filling in the sheet by hand add together the net of A1-A2; A3 and A4 for each of the columns used. If are using the spreadsheet the figures are calculated automatically.

Page 2

l) In section B1 enter the cash funds held at the year end:

i) General Branch Funds under column 1

ii) If the branch has a Welfare Fund record the cash balance in column 2.

iii) Record the combined cash balance of any other type of restricted funds held by the branch in 'Other Restricted Funds' in column 2.

iv) For the these purposes cash funds means cash and money held in 'liquid' accounts i.e. all cash, bank and building society balances (except for term deposits) where cash can readily be withdrawn.

v) These figures should reconcile to the figures shown at the bottom of Page 1. If you are using the spreadsheet it will automatically tell you if there are any reconciliation errors.

m) In section B2 record other forms of monetary assets such as:

i) Tax reclaim(s) or gift aid due.

ii) Recoverable grants and charitable loans owed to the branch and

iii) Other debts or recoverable sums due to the branch.

n) In section B3 record any investment assets held by the branch e.g.

i) Term deposits and notice savings accounts.

ii) Stocks and shares.

iii) Property (which is not retained for the branch's own use).

o) In section B4 record any assets retained for the branch's use e.g.

i) Property used primarily by the branch.

ii) Computers and any office equipment.

iii) Heritage assets.

iv) Equipment owned by the charity used by beneficiaries e.g. mobility aids.

v) The Branch Standard and other equipment used by the branch to deliver its own objective.

p) In section B5 record any branch liabilities e.g.

i) Supplier bills or accounts not yet paid.

ii) Loans made to the branch.

External Scrutiny

q) The accounting records should be scrutinised by an independent examiner if this is required by the charity regulator or has been opted for by the committee. See section 13 of the PRA Governance and Branch Guidance Notes for further information on external scrutiny requirements.



r) An independent examiner of any branch in England and Wales must complete the report shown in Appendix F. Copies of this can be downloaded from the PRA website.

Sign Off

s) The completed report, accounts and independent examiners report (where required) should be submitted to the branch committee for approval.

t) After the committee has approved them the report and accounts can be signed by the branch chairman (or another committee member).

PARACHUTE REGIMENTAL ASSOCIATION BRANCH ANNUAL ACCOUNTS STATEMENT





	PRA Branch Name	
For the Financial Year Ending		

Section A Receipts and payments

	Column 1 Unrestricted funds to the nearest £	Column 2 Restricted funds to the nearest £	Column 3 Total funds to the nearest £	Column 4 Last year to the nearest £
A1 Receipts				
Donations, Legacies and Grants		-	-	-
Branch Subscriptions			-	-
Merchandise Sales			-	-
Branch Events and Socials			-	-
Other			-	-
TOTAL RECEIPTS (A1)				
A2 Payments				
Social and Fundraising Costs			-	-
Regimental Support & Events			-	-
Welfare Expenses and Grants			-	-
Commemoration & Remembrance Costs			-	-
Branch Management and Administration Costs			-	-
Merchandising Costs			-	-
Other			-	-
TOTAL PAYMENTS (A2)				
NET of A1-A2				
A3 Transfers between funds	-	-	-	-
A4 Cash funds last year end			-	-
Cash funds this year end				



**PARACHUTE REGIMENTAL ASSOCIATION
BRANCH ANNUAL ACCOUNTS STATEMENT**

	PRA Branch Name	
For the Financial Year Ending		

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted Funds Column 1 to nearest £	Restricted Funds Column 2 to nearest £	
B1 Cash funds	General Branch Funds			
	Welfare Fund (Optional)			
	Other restricted Funds (Optional)			
	Total cash funds		-	-
	<small>(agree balances with receipts and payments account(s))</small>		OK	OK
B2 Other monetary assets	Details	Unrestricted Funds to nearest £	Restricted Funds to nearest £	
		-	-	
B3 Investment assets	Details	Cost (optional)	Current value (optional)	
		-	-	
B4 Assets retained for the branch's own use	Details	Cost (optional)	Current value (optional)	
		-	-	
		-	-	
		-	-	
		-	-	
B5 Liabilities	Details	Amount due (optional)	When due (optional)	
		-		

Branch Accounts approved by the committee members on the : Date of approval

Signature	
Full Name & Position	



INDEPENDENT EXAMINERS REPORT (ENGLAND AND WALES BRANCHES)



Independent examiner's report on branch accounts of the Parachute Regimental Association



Section A Independent Examiner's Report

Report to the committee members of

On accounts for the year ended	Registered Charity Nu.	
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Respective responsibilities of trustees and examiner The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed. It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement In the course of my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed: **Date:**

Name:

Relevant professional qualification(s) or body (if any):

Address:



Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.



**Independent examiner's report on branch
accounts of the Parachute Regimental
Association (Scotland)**



Section A Independent Examiner's Report

Report to the committee members of

On accounts for the year ended **Registered Charity Nu.**

Respective responsibilities of trustees and examiner The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed: **Date:**

Name:

Relevant professional qualification(s) or body (if any):

Address:

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.



EXAMPLE COPY - MINUTES

THE PARACHUTE REGIMENTAL ASSOCIATION BRANCH.

The first meeting of the above Branch was held in the Royal Hotel, on March 13th 20... About 30 members attended, and considering the difficult transport conditions this was considered a good effort.

Minute 1

Mr Thomas gave members a rough scheme of events leading up to the formation of the Branch, and asked members to elect a Committee. Mr Wright, proposed Captain Black for Chairman, this was seconded and carried. Mr proposed Mr as Treasurer, and this was seconded and carried. Mr proposed Mr Thomas to carry on as Secretary, and this was adopted.

Minute 2

After discussion, it was proposed to hold meetings fortnightly, and to be reviewed after 6 weeks. Next meeting to be held in the Royal Hotel, March 24th 20... (Rhine operation anniversary).

Minute 3

Mr Thomas raised the question of finance, and Mr Simpson proposed to leave this question in abeyance for the time being.

Minute 4

Mr Lane suggested present members bringing former comrades to future meetings to get the maximum number of members possible.

Minute 5

It was proposed to form a Welfare Committee at the next meeting.

Minute 6

Possible forms of special entertainment were discussed i.e. outings, dances etc.

Minute 7

RSM White enquired about enrolment in the Association. Mr Thomas promised him full details.

Minute 8

Major Smith proposed at the next meeting to draw up a normal roll of members and trades, the object being mutual aid and Captain Black enlarged upon this.

Minute 9

Liaison between local branches was suggested and approved.
Meeting closed 2230hrs.



APPENDIX I Parachute Regimental Association Branch Gift Aid Declaration

Name of Branch:	
Charity Registration Nu:	

Please treat

<input type="checkbox"/>	The enclosed gift of £ as a Gift Aid donation; OR
<input type="checkbox"/>	All gifts of money that I make today and in the future as Gift Aid donations; OR
<input type="checkbox"/>	All gifts of money that I have made in the past 6 years and all future gifts of money that I make from the date of this declaration as Gift Aid donations.
<input checked="" type="checkbox"/>	<i>Please tick the appropriate box</i>

You must pay an amount of income tax and/or capital gains tax in each tax year at least equal to the tax that the branch will claim from HM Revenue & Customs on your Gift Aid donation(s).

Donor's details

Title	Initial(s)	Surname
Home Address & Postcode		
Signature & Date		

Please notify the branch if you:

1. Want to cancel this declaration.
2. Change your name or home address.
3. No longer pay sufficient tax on your income and/or capital gains.

Tax claimed by the branch

- ✓ The charity or CASC will reclaim 28p of tax on every £1 you gave up to 5 April 2008.
- ✓ The charity or CASC will reclaim 25p of tax on every £1 you give on or after 6 April 2008.
- ✓ The Government will pay to the charity or CASC an additional 3p on every £1 you give between 6 April 2008 and 5 April 2011. This transitional relief for the charity or CASC does not affect your personal tax position.



FURTHER REFERENCE SOURCES FOR TRUST, BUSINESS AND GOVERNMENT FUNDING

General directories

- *A Guide to the Major Trusts – Vols. 1 and 2*. Annual directories which include the largest 2000 grant-making trusts. Directory of Social Change, 24 Stephenson Way, London, NW1 2DP; Telephone: 08450 77 77 07; website: www.dsc.org.uk.
- *The Directory of Grant Making Trusts*. Annual directory giving details of approximately 2500 grant-making trusts. Directory of Social Change, 24 Stephenson Way, London, NW1 2DP; Telephone: 08450 77 77 07; website: www.dsc.org.uk. (Also available on CD)
- *FunderFinder.org.uk* makes computer software that helps voluntary organisations and individuals look for money from charitable trusts. FunderFinder also provides general information on different aspects of funding and fundraising. FunderFinder, 65 Raglan Road, Leeds, LS2 9DZ; website: www.funderfinder.org.uk.
- *Fundinginformation.org* provides subscription-based information on sources of funding opportunities for the voluntary sector. ProFunding, Crane House, 19 Apex Business Village, Annitsford, Northumberland, NE23 7BF; Telephone: 0191 250 1969; website: www.fundinginformation.org.
- *Charities Information Bureau* website provides help and advice for community groups and voluntary organisations who are seeking funding. CiB also publishes a subscription-based monthly e-bulletin on funding: www.cibfunding.org.uk.
- *Trustfunding.org.uk*. A subscription-based online directory of over 4400 grant-making trusts. Directory of Social Change, 24 Stephenson Way, London, NW1 2DP; Telephone: 08450 77 77 07; website: www.trustfunding.org.uk.

Regional directories

- *Guides to regional and local trusts*. The Directory of Social Change publishes a number of guides to local trusts across the UK. Contact DSC for further details: 24 Stephenson Way, London, NW1 2DP; Telephone: 08450 77 77 07; website: www.dsc.org.uk.

Government grants, European funding and corporate giving

- *Governmentfunding.org.uk* is a free online directory of funding from five major government departments: www.governmentfunding.org.uk.
- *Directory of European Union Grants* contains details of grants available from the EC. Further information from EU Money Service, 16 Brough Road, South Cave, East Yorkshire, HU15 2GE; Telephone: 01482 651695; website: www.europeangrants.com.
- *Companygiving.org.uk* features over 470 companies which give cash donations and other forms of community support: www.companygiving.org.uk.
- *The Guide to UK Company Giving* details over 500 companies which support voluntary and community activities. Directory of Social Change, 24 Stephenson Way, London, NW1 2DP; Telephone: 08450 77 77 07; website: www.dsc.org.uk.



THE DATA PROTECTION ACT 1998

The Data Protection Act 1998 places obligations on organisations that use personal information and gives individuals certain rights.

The Act states that those who record and use personal information must be open about how the information is used and must follow the eight principles of “good information handling” (see below).

The Act also gives individuals rights to:

- gain access to their data;
- seek compensation;
- prevent their data being processed in certain circumstances;
- “opt-out” of fully automated decision-making about them;
- “opt-out” of having their data used for direct marketing.

The supervisory authority is the Information Commissioner, who:

- enforces the Act's requirements;
- promotes compliance and good practice;
- manages the notification scheme.

Under the Act every organisation (data controller) that processes personal information (personal data) must notify the Information Commissioner's Office, unless they are exempt. Failure to notify is a criminal offence.

Providing the branch is processing personal information only for the purposes of establishing or maintaining membership or support for the branch, or for providing or administering activities for individuals who are either members of the branch or have regular contact with it, then the branch will normally be exempt from the need to notify and register with the Information Commissioner. However, it is still required to comply with provisions of the DPA even if it is exempt from notification

8 Principles of good information handling

Organisations processing personal data (“controllers”) must comply with the data protection principles. These require data to be:

- fairly and lawfully processed;
- processed for limited purposes;
- adequate, relevant and not excessive;
- accurate;
- not kept longer than necessary;
- processed in accordance with individuals' rights;
- not transferred to non-EEA (European Economic Area) countries without adequate protection.
- kept secure;

As part of complying with the principles, organisations (data controllers) must:

- meet one of six conditions in order to process personal data*;
- meet one of a number of further conditions in order to process sensitive data**;
- inform individuals when their data is collected.



*The six processing conditions are:

1. The data subject has given his consent to the processing.
2. The processing is necessary for the performance of a contract.
3. The processing is necessary for compliance with any legal obligation to which the data controller is subject, other than an obligation imposed by contract.
4. The processing is necessary in order to protect the vital interests of the data subject.
5. The processing is necessary for the purposes of legitimate interests pursued by the data controller or by a third party.
6. The process is necessary for any statutory function.

**Sensitive data is data about a person's ethnic origins, political opinions, religious beliefs, trade union membership, health, sexual life and criminal history.

Checklist Questions to help:

1. Do I really need this information about an individual? Do I know what I'm going to use it for?
2. Do the people whose information I hold know that I've got it, and are they likely to understand what it will be used for?
3. If I'm asked to pass on personal information, would the people about whom I hold information expect me to do this?
4. Am I satisfied the information is being held securely, whether it's on paper or on computer?
5. Is access to personal information limited to those with a strict need to know?
6. Am I sure the personal information is accurate and up to date?
7. Do I delete or destroy personal information as soon as I have no more need for it?
8. Are branch members handling personal data aware of the duties and responsibilities under the Data Protection Act, and are they putting them into practice?
9. Do I need to notify the Information Commissioner and if so is my notification up to date?

If you need further information go to the Information Commissioner's Office website:

<https://ico.org.uk>. The following link with

<http://www.legislation.gov.uk/ukpga/1998/29/section/1>



FURTHER INFORMATION: CHARITY REGULATORS & FINDING LEGISLATION

Finding and viewing legislation

There may be occasions when it would be more useful to view legislation first hand, rather than reading interpretations of the law in information sheets.

The provision of information about legislation is now managed by the Office of Public Sector Information (OPSI). Operating from within OPSI, Her Majesty's Stationery Office (HMSO) continues to exist and fulfil its core activities including responsibility for the publication of legislation and the management of Crown copyright.

To search for legislation online visit <http://www.legislation.gov.uk>

To order hard copies of legislation from the Stationery office (formerly part of HMSO/ OPSI) go to the <http://www.tsoshop.co.uk>. Or for general enquiries call 0870 600 5522.

Charity Regulators

The Charity Commission for England and Wales

The Charity Commission is a statutory organisation that regulates charities in England and Wales. It is responsible for registering charities, collecting the Annual Accounts and Reports and for identifying and resolving problems with individual charities by investigation. The Commission also aims to give the public confidence in the integrity of charity and seeks to ensure that charities operate within a framework that enables them to work effectively for the purposes for which they were set up.

The Commission is not a grant-making organisation, but does provide a great deal of information, useful guidelines and publications most of which can be found on their website or by phoning the help-line. The Commission additionally assists with operational advice, guidance and schemes.

If you have a query about a charity matter relating to the administration of a branch contact the Charity Commission in the following:

General enquiries

Contact form <http://forms.charitycommission.gov.uk/contact-us/general-enquiries/>

Report a serious incident

Email rsi@charitycommission.gsi.gov.uk

24 hour voicemail service **0300 065 2199**

Use this service if you are a trustee of a registered charity and you want to report a serious incident in your charity. We will only contact you if we need more information.

Whistle blowing

Email whistleblowing@charitycommission.gsi.gov.uk

Use this service if you are a paid charity employee or adviser and you want to report suspected wrongdoing in the organisation you work for.

Website: <https://www.gov.uk/government/organisations/charity-commission>



Office of the Scottish Charity Regulator (OSCR)

Scottish branches are required to register with OSCR and are subject to their regulation.

They do not have a specialist armed forces team.

Office of the Scottish Charity Regulator (OSCR)

2nd Floor

Quadrant House

9 Riverside Drive

Dundee

DD1 4NY

01382 220446 Website: <http://www.oscr.org.uk/>

Charities Operating in Northern Ireland

The Charity Commission for Northern Ireland is the independent regulator of charities in Northern Ireland, responsible for ensuring Northern Ireland has a dynamic and well governed charities sector in which the public can have confidence

The best way to contact us is by using the online form at:

<http://www.charitycommissionni.org.uk/about-us/contact-us/>.

This is the easiest, cheapest and quickest way for you to contact us. We ask, if at all possible, for you to use this method of contact in the first instance and we will reply to you as soon as possible. If you are unable to use the online form, you can telephone or write to us using the details below:

Charity Commission for Northern Ireland

257 Lough Road

Lurgan

Craigavon

BT66 6NQ

If you need to speak to someone over the phone you can call us on 028 3832 0220 Monday to Friday, 9am to 5pm, except public holidays. You can also contact us by fax on 028 3834 5943. If you have speech or hearing difficulties, you can contact us using textphone on 028 3834 7639. A textphone should not be used to send a text message from a mobile phone to the Commission.

Webpage: <http://www.charitycommissionni.org.uk/>



SAMPLE LEGACY LEAFLET

LEAVING A LEGACY TO THE PARACHUTE REGIMENTAL ASSOCIATION **MIDSHIRE*** BRANCH (Charity Registration Number **12345678***)

Have you considered including a gift to the Parachute Regimental Association Midshire* Branch in your will? As one of the largest sources of income to UK charities, legacies make a vital difference to good causes across the country. A legacy allows you to make your mark on the world by providing for a good cause that is close to your heart. Free of inheritance tax, a donation made in your will can also help reduce the tax burden on your estate.

What is the Parachute Regimental Association **Midshire* Branch?**

The branch is a registered charity.

It exists to further the charitable purposes of the Association which are to:

- a) Support the serving personnel of the Parachute Regiment and Airborne Forces (in ways which promote their efficiency).
- b) Maintain links between past and present members of the Airborne Forces.
- c) Provide welfare support for past and present members (and their dependants) in need of assistance.
- d) Undertake acts of public commemoration and remembrance of members and former members of the Armed Forces of the crown.
HRH Prince of Wales is patron of our Association.

How does it work?

A charitable legacy could be a gift of money or of any other assets that you leave behind. While there are a number of options to consider, there are two main types of charitable legacies; pecuniary and residuary. Pecuniary legacies specify a sum of money or item of value to be donated, whilst a residuary legacy allows you to donate a percentage of the net value of your estate or the remaining sum after you have provided for family and friends.

What do you need to do?

To leave a legacy to the branch, you simply need to include details of the donation in your will. This can be done by writing a will, by making an amendment or 'codicil' to an existing will or by setting up a Trust. Your solicitor or professional adviser will be able to tell you more.



Gifts and Hospitality Guidance for Branches of the Parachute Regimental Association

Introduction

This Code of Practice sets out how to handle and declare gifts and hospitality offered and/or received. It covers the receipt of gifts and hospitality from commercial, non-commercial and not-for-profit making bodies.

This Code of Practice aims to ensure Association Officers are not placed in a position which risks, or appears to risk, conflict in their progression of charitable activities. It aims to protect Association Officers under the Bribery Act 2010 which makes it an offence to receive or offer a bribe (including certain levels of gifts and hospitality).

Scope

This policy applies to all Association Officers.

The Bribery Act 2010

The Bribery Act 2010, which repeals previous corruption legislation, has introduced the offences of offering and/or receiving a bribe. It also places specific responsibility on organisations to have in place sufficient and adequate procedures to prevent bribery and corruption taking place.

Under the Act, bribery is defined as "Inducement for an action which is illegal, unethical or a breach of trust. Inducements can take the form of gifts, loans, fees, rewards or other privileges."

Corruption is broadly defined as the offering or the acceptance of inducements, gifts or favours, payments or benefit in kind which may influence the improper action of any person; corruption does not always result in a loss. The corrupt person may not benefit directly from their deeds; however, they may be unreasonably using their position to give advantage to another.

To ensure that the Association has sufficient and adequate procedures in place and to demonstrate openness and transparency, all Association Officers are required to comply with this Code of Practice.

Policy Operation

All Association Officers are expected to:

- act impartially in all their work
- avoid seeking to exert influence to obtain preferential consideration
- refuse all gifts, hospitality, sponsorship or benefits of any kind which may be seen to compromise their personal judgment or integrity. All such gifts should be returned and hospitality refused
- declare and register gifts, hosp⁷¹ sponsorship or benefits of any kind

(offered and/or accepted/declined) by completing the Gifts and Hospitality Declaration Form (attached at Annex A to this appendix).



Association Officers should not make any offer of gifts or hospitality to individuals or organisations without using due care and attention.

The guiding principles are that:

- Association Officers should not receive benefits of any kind from a third party which might be seen to compromise their personal judgement or integrity.
- Association Officers must not give rise to any suspicion of conflict between their official duty and private interests;
- Association Officers must not give the impression to any member of the public, to any organisation with which they deal, or to colleagues that they have been (or may have been) influenced by a gift or consideration to show favour or disfavour to any person or organisation.

Any gifts or hospitality should always be refused if the Association Officer has any doubts about the propriety of accepting.

Association Officers wishing further guidance as to the appropriateness of accepting gifts and hospitality should consult with The National Secretary, who is available to advise on such matters by telephone on 01206 817073 or by email to secretary.pra@btconnect.com.

Gifts

Casual gifts offered by contractors or others, e.g. at Christmas time, must not in any way be connected with the performance of duties. Such gifts should be politely but firmly refused.

Articles of low intrinsic value (see below) such as marketing/promotional items need not necessarily be refused. In cases of doubt Association Officers should contact The National Secretary or politely decline acceptance.

Any offers of cash gifts, including for the completion of surveys, must be declined and recorded through the Gifts and Hospitality Declaration Form at Annex A.

Low Intrinsic Value

For the purpose of this Code of Practice, gifts and hospitality of low intrinsic value are defined as less than £20.00. Gifts and hospitality declined or accepted with a value of less than £20.00 (e.g. pens, calendars, diaries and promotional materials) need not be declared or formally recorded. However, if several small offers of gifts or hospitality are made from the same source within a 12 month period, these must be formally recorded via the Gifts and Hospitality Declaration Form.

Gifts and Hospitality Register

All completed Gifts and Hospitality Declaration Forms should be submitted to the National Secretary for incorporation into the Gifts and Hospitality Register.

The Gifts and Hospitality Register will be periodically reviewed by the Audit Committee.



Summary

The aim of this Code of Practice is not just to safeguard the position of the Association as a Charity by demonstrating its freedom from corruption, but also to give protection to its members and appointees against personal embarrassment and criticism (however misplaced) and enable them (should this be necessary) to prove their freedom from corruption.

GIFTS AND HOSPITALITY DECLARATION FORM

To be completed by all Association Officers



For advice on what items should and should not be declared on this form refer to the Code of Practice for Declaring and Dealing with Gifts and Hospitality. Further advice can also be obtained from the National Secretary.

Association Officer's Name:

Declaration submitted for the

period:

Please tick the statement which applies to your declaration for this period:

I submit a nil return, having neither been offered nor received gifts or hospitality, which require a declaration to be made.

I have received or been offered gifts and or hospitality for which a declaration is necessary.

Declaration submitted

by:

Signed:

Position:



Date of receipt / offer	Host / Donor	What it comprises*	Why received	Benefit to the Association	Value

* Where a gift is received, please detail what the gift is.

Signed

Date



The Parachute Regimental Association
RCN 214015

DECLARATION OF INTEREST POLICY

January 2015



DECLARATION OF INTEREST POLICY FOR THE PARACHUTE REGIMENTAL ASSOCIATION

Introduction

Members of The Parachute Regimental Association will need to be aware of the standards of conduct that are required from a charitable body that carries out activities for Public benefit. They will have a duty to act with integrity, impartiality and honesty regarding their access to charitable funds and their private interests.

The Association needs to have in place principles and procedures for minimising, managing and registering potential conflicts of interests that could be deemed or assumed to affect the decisions made by those involved in the business of the Association.

The Management Committee members covered by this policy should not allow their judgement or integrity to be compromised. They should be, and be seen to be, honest and objective in the exercise of their duties and should understand fully their terms of appointment, duties and responsibilities.

This Disclosure of Interest Policy will be applicable to:

- (a) Executive Committee members of the Association and
- (b) any Branch Management committee member appointed by the branch of the Association. This also includes members of any sub-committees that the Branch Management Committee may, from time to time, establish.

Purpose of this policy

This document describes the Associations policy in relation to the identification and management of conflicts of interest. Adherence to this Declaration of Interest Policy by Associations Management Committee is mandatory in order to identify and manage current or potential conflicts that may arise between the interests of the Association and the personal interests, associations and relationships of Associations' Committee members.

Failure to adhere to this Declaration of Interest policy may constitute the criminal offence of fraud, as an individual could be gaining unfair advantages or financial rewards for himself or a family member / friend or associate. Any suspicion that a relevant Personal Interest may not have been declared should be reported to the Association Secretary.

Committee members are required to declare any Personal Interests that may arise in connection with the business of the Association in accordance with the policy terms set out below:

Definitions

For the purpose of this policy the following terms shall have the meanings set out as follows:

"Close Association"	means someone with whom the Committee member is in regular contact with over a period of time with so that the person is more than an acquaintance.
"Declaration of Interests Form"	has the meaning given to it at paragraph below;



"Authority Committee member"	means any Committee member of the Association Branch or Executive Committee;
"Association Business"	means any subject of discussion or debate relating to the duties and roles of the Association and any contract entered into by the Authority for goods or services either existing or potential;
"Non-Conflicted Members"	means those Association Committee members who have no conflicting interests, either directly or indirectly, in the matters of Association Business which are subject to discussion and/or decision by the Association in accordance with this policy;
"Personal Interest"	has the meaning given to it at paragraph below;
"Prejudicial Interest"	means an interest that a member of the public, who knew the relevant facts, would reasonably consider to be so significant that it is likely to prejudice the Association Committee member's judgement of what is in the public interest.
"Register of Interests"	has the meaning given to it at paragraph below;
"Relevant Person"	means a member of the Association Committee or their representative family, including: <ul style="list-style-type: none">• a partner (someone who is married to, a civil partner or someone with whom the Authority board member lives within a similar capacity);• a parent or parent in law;• a son or daughter or stepson or step daughter;• the child of a partner;• a brother or sister;• a brother or sister of the member's partner;• a grandparent and/ or a grandchild;• an uncle or aunt;• a nephew or niece; and• the partners of the above.

DISCLOSURE OF INTEREST

Association Committee members will take all reasonable steps to identify conflicts of interest (including without limitation, any conflict which may arise by virtue of an Association Committee member also holding a role within any other organisation) that arises or may arise in the course of the Association providing any services or the delivery of the Associations Business. Association Committee members are not required to declare all interests they may have outside of the Association, but rather those interests that relate to or could impact upon the Associations Business. Association Committee members should register all relevant interests and should also declare any Personal Interest when dealing with or discussing a matter to which it is pertinent.



Association Committee members are required to declare any Personal Interest in any matter of Association Business that may directly or indirectly give rise to a conflict or a potential for conflict of interest or duty. Additionally all Association Committee members are required to comply with its Governing Documents.

Any declaration of interest made pursuant to this policy should be made by completing the form attached at Appendix A to this policy (the "Declaration of Interests Form") and sending this to the National Secretary on behalf of the Association Committee. The relevant Association Committee member should carefully consider whether they feel they could participate in a meeting to discuss the relevant matter in which they have a Personal Interest without being influenced by their other interest to the taxpayer, or the Association.

If any Association Committee member is unsure as to whether an interest should be declared then he or she should seek guidance from the Association National Secretary or if relevant from the Executive Committee Chairperson.

Following receipt of the Declaration of Interests Form, the Association Committee shall consider the nature, scale or complexity of the interest declared and the risk that the conflict of interest may adversely influence the interests of Members of the General Public or the Association, in order to determine whether the interest is:

- 1.1.1. non-prejudicial to the public interest so as to allow the Association board member to remain a member of the Associations Committee and to continue to be involved in discussions regarding that element of the Associations Business in which the Association Committee member has an interest;
- 1.1.2. a Prejudicial Interest, however the Association committee are willing to authorise the Association Committee member to remain involved in the Association Business on a conditional basis as set out in the paragraph below;
- 1.1.3. so significant so as to be deemed as a Prejudicial Interest and to require the Association Committee member to be prohibited from all discussions related to the issue of Association Business that gave rise to the conflict; or
- 1.1.4. a Prejudicial Interest such that the Association Committee considers that the only option available to resolve the conflict is that the Association Committee member should be removed from the Association Committee.

When first appointed to the Association Committee, Association Committee members will be asked to read and comply with this policy and complete and sign a Declaration of Interests Form if relevant. A register will be held by the Association to record disclosures (the "Register of Interests"). Association Committee members who appear on the register will be required to ensure that entries relating to them in the Register of Interests are accurate, complete and up to date. Association Committee members will declare interests where appropriate during the course of their duties and notify the Association Committee immediately or at the earliest opportunity of all changes to the information disclosed. Following any changes in circumstances Association Committee members will be asked to complete and sign a new Declaration of Interests Form if relevant.



The Register of Interests will be kept at the Association and will set out:

- 1.1.5. names of individuals and details of the interest which were declared on appointment, as the interest first arises or through an annual declaration update; and
- 1.1.6. names of individuals who have declared interests at meetings giving dates, details of the interest declared and whether the Association Committee member took part in the relevant part of the meeting.

The Register of Interests will be kept up to date by the Association Committee Secretary and reviewed by the Association Committee yearly. The Register of Interests will be available to the public and will be published on the Association public website.

When a declared interest ceases to be relevant, the respective Association Committee member will inform the Association Committee Secretary so that it can be removed from the Register of Interests.

AUTHORISATION OF AN ASSOCIATION COMMITTEE MEMBER WITH A PREJUDICIAL INTEREST

The Association Committee may, by way of a majority vote of the Non-Conflicted Members (provided that they constitute a quorum), authorise an Association Committee member who has a Prejudicial Interest in an aspect of Association Business to continue to be involved in that matter of Association Business subject to the terms of this paragraph.

Where the Association Committee grants authorisation pursuant to the paragraph above the Non-Conflicted Members may impose conditions upon the relevant Association Committee member's attendance and involvement at any meetings at which the Association Business in which they have a Prejudicial Interest may be discussed, which may include the following:

- 1.1.7. that they shall be entitled to make representations, answer questions and give evidence, however, they will be expected to leave the room as soon as they have finished making representations, giving evidence or answering questions and before any debate starts; and/or
- 1.1.8. they shall not be entitled to cast a vote on that item of Association Business in which they have an interest; and/or
- 1.1.9. that they will sign a confidentiality agreement with the Association to confirm that they will not discuss any issues regarding that matter of Association Business with any Close Association or Relevant Person; and/or such other terms for the purposes of dealing with the conflict as the Non- Conflicted Members think fit.

The Association Committee member who is the subject of the conflict shall be obliged to conduct themselves in accordance with any terms and conditions imposed by the Non-Conflicted Members in respect of the conflict.

The Non-Conflicted Members may revoke or vary the authorisation granted under paragraph above at any time.

Declaration of Interest



Note: A Declaration of Interest must be submitted by an Association Committee member to the Association Committee Secretary on appointment as an Association Committee member, reviewed annually and also in the event that any Personal Interest or potential Personal Interest arises during the course of their involvement with the Association.

NAME:	DESIGNATION:
NATURE OF INTEREST: (Please write none if applicable)	
Signature	_ Date:

Please identify any actual or potential Personal Interest that may arise as a consequence of your role as an Association Committee member and how you propose that these will be dealt with.



THE PARACHUTE REGIMENTAL ASSOCIATION
COMPLAINTS POLICY & PROCEDURE
(RCN 214015)

Policy

The Policy of handling complaints made against the charity, its trustees or members is to expedite each complaint efficiently and bring the matter to a conclusion in a timely manner.

Aim

The aim of this policy document is to outline the procedure for handling complaints made by members of the public concerning the activities of the charity, its trustees and members.

Procedure

Complaints need firstly to be brought to the attention in writing of the National Secretary at the Headquarters of the PRA, Merville Barracks, Colchester, Essex, CO2 7UT. Each complaint will be logged with the date of receipt and held on file pending a thorough investigation.

Each Complainant will be responded to and advised as to the course of action to be taken in regard to the specific complaint.

Where a complaint or concern is raised in regard to suspected financial impropriety, members of the public are advised to bring the matter in writing to the attention of the National Secretary of the PRA and also the respective charity regulator; if criminal activity is suspected, the local Police authority.

Complaints requiring an investigation will be brought to the attention of the Executive Committee at their next meeting where a course of action will be decided upon.