



**Emmaus Leicestershire &
Rutland
Application Pack
Honorary Treasurer**

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Dear Applicant,

On behalf of the Board of Trustees of Emmaus Leicestershire & Rutland may I thank you for your interest in the Honorary Treasurer position in our charity.

As you may know, Emmaus communities operate a unique model to support people who have experienced homelessness, known as companions. We provide them with a home, care, training and mentoring, support for as long as they need it, and work opportunities within our social enterprises, which are based around the recycling and sale of preloved goods donated by members of the public.

We are now seeking a suitable candidate to fill a vacancy for the important volunteer trustee position of Honorary Treasurer. Given the growth of the community, the ambitious programme of projects in our Strategic Plan, and the need to consider new directions and initiatives, the Board is looking for a Treasurer with experience in these areas. The successful appointee will be a trustee, Company Director, and a member of the Board, working with other trustee's other stakeholders, to oversee the implementation of our strategy and to address homelessness issues.

If you feel this opportunity is for you, I do hope you follow up your interest by applying for this important and exciting position. We look forward to hearing from you.

Best regards

Peter C Savage

Chair of the Board

The Emporium, Stockwell Head, Hinckley. Leicestershire.LE10 1RG. Telephone 01455 637587

Emmaus Leicestershire & Rutland is Registered Charity Number 1146326 and Company Limited by Guarantee Number 07871687, Registered in England and Wales.

About Emmaus

Our vision: A world in which everyone has a home and a sense of belonging

Emmaus is a homelessness charity with a difference. We don't just give people a bed for the night; we offer a home, meaningful work and a sense of belonging.

For many people who have experienced homelessness, losing their self-esteem can be the most damaging part of their experience. Being on your own, with no support around you can be soul destroying, leaving you feeling worthless.

Finding your way out of that situation isn't easy, particularly when the only options available are temporary fixes, offering a bed for the night but little to occupy your days.

Emmaus is different because it provides a home for as long as someone needs it, in an Emmaus community. This gives people the opportunity to take stock of their lives, deal with any issues they might have, and often re-establish relationships with loved ones.

"Companion" is the name given to those who live in an Emmaus community and work in the social enterprise, where they support themselves and one another. There are currently 850 companions living at 29 Emmaus communities across the UK.

Rather than relying on benefits, Emmaus uses social enterprise to generate revenue that pays for companions' home, food and upkeep, as well as providing a small weekly allowance. This is key to restoring feelings of self-worth, showing companions that their actions make a real difference, both to their own life, and the lives of others.

How it works

Unlike a lot of provision for homeless people, Emmaus communities offer a home for as long as someone needs it. This includes a room of their own, food, clothing and a small weekly allowance.

In return, we ask:

- That companions contribute to the life of the community or give as much time as they are able, in the community's social enterprise.
- That they behave in a respectful way towards one another.
- That no alcohol or illegal drugs are used on the premises.

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Emmaus Leicestershire & Rutland Background

At Emmaus Leicestershire & Rutland, people who have experienced homelessness and those at risk of homelessness find a place where they can enjoy companionship and support. Our community was established in 2012 and is based in Hinckley.

We offer a home

We currently have space to accommodate 16 people at our accommodation 'Elm Lea' in Hinckley, Leicestershire. Everyone has their own room and private bathroom whilst living in the community, as well as many large communal areas where they can socialise.

We offer work

All companions contribute to the community. Our Emporium charity shop in Hinckley, provides a commercial setting where skills can be learned in a friendly atmosphere.

We offer a new beginning

Emmaus offers people who have experienced homelessness a fresh start in life, with the support of the community around them. They can stay as long as they wish and are offered opportunities to acquire skills. Some stay for only a few months in order to get themselves back on their feet before returning to independent living, but for others Emmaus will become their permanent home. If a companion wants to move on, they will be assisted to find accommodation and employment.

We wish to grow our community

It is our aspiration to develop and grow our community by increasing the number of companions that we can accommodate, this in turn will enable us to increase our social enterprise activity. We are also planning to develop our Stockwell Head site into a consolidated location for all activities.

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What is expected from Trustees?

Trustees should use their specific skills, knowledge, and experience to help the Board run effectively and in the best interests of Emmaus Leicestershire & Rutland.

This role is a non-remunerated and undertaken on a voluntary basis. Reasonable expenses will be covered.

Trustees should:

- Be able to commit the necessary time and effort
- Have good, independent judgement
- Have confidence to verbalise their opinions, whilst respecting the opinions of others
- Understand and accept the legal duties, responsibilities, and liabilities of trusteeship
- Be able to work effectively as a member of a team
- Observe Nolan's seven principles of public life as outlined in the Trustee Code of Conduct: selflessness, integrity, objectivity, accountability, openness, honesty and leadership Commitment

Our Board meets every six weeks, papers are shared in advance of these meetings. We also currently have two working groups:

- Income Generation
- Property Development

These groups meet independently of the full Board and provide regular feedback and updates.

Role Description

Honorary Treasurer (Voluntary)

Location: Emmaus Leicestershire & Rutland

Summary

The overall role of the Treasurer is to maintain an overview of the charity's affairs, safeguarding its financial viability and ensuring that proper financial records and procedures are maintained.

The role is a voluntary and honorary one and is not a formally constituted position. Financial responsibility remains the joint responsibility of the whole board. However, the Board of Trustees finds it useful to have a board member with a particular focus on finance who can provide advice and direction to the rest of the board.

The responsibilities of the Treasurer

As a trustee of the charity, the Treasurer carries the same responsibilities as a normal board member. The Treasurer is additionally asked to lead on the following responsibilities:

1. Monitoring the financial administration of the charity and keeping the Board informed about its financial duties and responsibilities.
2. Assuring the Board that the financial resources of the charity are being directed to towards the charitable objectives and mission.
3. Monitoring and advising on the financial viability of the charity.
4. Overseeing the preparation of, and presenting, financial reports to the Board (and the Finance Sub-Group) for each of their meetings.
5. Overseeing and supporting the preparation and presentation of budgets, accounts, and financial statements, as and when needed.
6. Advising on the financial implications of the charity's strategic plan and of any projects, activities and fundraising it may undertake.
7. Ensuring that the charity's financial accounts are prepared in a suitable format compliant with legal, accounting, and Charity Commission requirements, and liaising with the auditors/independent examiners as appropriate.
8. Assisting with the presentation of the Accounts at the Annual General Meeting and drawing attention to important points in an easily understandable way.
9. Ensuring the charity has sound financial policies (including a reserves policy) and robust financial management, financial controls, and reporting systems in place.
10. Overseeing the charity's financial risk-management process.
11. Liaising with and supporting paid staff and volunteers about financial matters.
12. Acting as an authorised signatory on charity cheques, payments, and agreements with funders.
13. Assisting with the development and controls around Gift Aid.

Treasurer Person Specification

Person Specification for the Treasurer

In addition to the qualities needed by all trustees, the Treasurer should also have the following:

- Treasurer, Financial Director or Senior Financial Management experience.
- Business planning skills.
- General understanding of the financial reporting requirements for charitable companies and organisations.
- Knowledge and/or understanding of charity finance and fundraising.
- Skills to analyse proposals and options and examine their financial consequences.
- Willingness and ability to make unpopular recommendations to the Board when it is appropriate to do so.

To Apply

To apply please send your CV in a word file format, with a supporting statement on no more than one side of A4 to peter.savage@emmaus.org.uk by **noon Friday 30th August 2024**, or an informal discussion about the role please contact Peter Savage, Chair, Emmaus Leicestershire & Rutland on 0797 324 6666.

Find out more about being a charity trustee:

<https://www.gov.uk/guidance/charity-trustee-whats-involved>

Safeguarding

The role will involve working with companions and in the community, so the role will need to have a Disclosure and Barring Service (DBS) check carried out. This is to check the criminal records and that the person is not barred from working with 'adults at risk'. Some companions can be classed as adults at risk. An adult at risk is anyone that has one or more of the following:

- Does not understand certain decisions or transactions.
- Are unaware of their rights or how to complain.
- Have communication difficulties.
- Have limited life experiences.
- Are socially isolated.
- Have low self-esteem.
- Are dependent on others for their basic needs.

The additional details form is needed to check any previous convictions. After interviews, the successful applicant will need to complete a DBS check.

How we store and use your personal information

Your CV and other information will be stored in a password protected folder throughout the interview process. It will be stored for six months, to enable equality monitoring and also to enable us to contact you in the future should any other suitable posts become available. However, if at any time you wish us to delete your information, then please do not hesitate to contact us and it will be destroyed.

The CV and supporting statement will be passed onto other members of the panel. But before it is passed on the personal information will be removed from your CV. This includes:

- Name
- Address
- Age
- Marital Status

This is to protect your personal information, but also to enable us to shortlist 'blind', so that the recruitment process is fair and equitable, and we are encouraging a diverse workforce.

Honorary Treasurer Role – Further information from the Help sheet of the Institute of Chartered Accountants in England and Wales (ICAEW)

Critical Areas of Involvement for the Treasurer

There are several areas where the treasurer also often plays a critical role.

Budgeting and strategic financial planning

This is critical in most charities whatever their size, so the treasurer has an important role to play here.

A critical role of the board is to ensure that the mission and long-term goals of the organisation are appropriately defined and shorter term objectives and action plans are put in place to achieve them.

The annual budget should then flow from this process. The treasurer must ensure that all strategic plans are fully financially appraised and that the budget is in line with the plan's short-term objectives as set for each year.

The treasurer should oversee the plan/budget process on behalf of the board and constructively challenge assumptions made. The treasurer should encourage the consideration of alternative scenarios designed to evaluate the strategic plan's sensitivities as part of the risk-management process and, where appropriate, should encourage the movement away from incremented budgeting to a more zero-based approach as part of the performance management and reporting process.

One of the important developments in SORP 2005 is the emphasis on performance reporting and the importance of measuring outcomes and impacts where possible. When combined with financial information, outcome/impact reporting can greatly improve resource allocation, improve the charity's image and create greater transparency and accountability. The treasurer should encourage this approach where appropriate and add to the development of specific operational, investment and fundraising performance measures.

Management Reporting

Trustees have a duty to ensure that proper accounting records are kept, assets are safeguarded, and resources properly applied in accordance with the objects of the charity. All this requires a high standard of ongoing financial reporting.

The treasurer should ensure that management accounts are prepared on a regular basis and that there is a target timescale for their production. The treasurer should also agree with the trustees the type of financial reporting they require and the extent of it. This needs to be done in coordination with the director of finance.

The format of the basic management accounts is likely to be a report of the actual results for the period and the year to date, compared to the budgets for the same periods, the budget for the full year and a statement of variances and their causes, with recommendations for any remedial action needed.

At agreed times during the year there may be a re-forecast of the budget and this should then also be included in the management accounts. The board of trustees will normally wish to see management accounts at summary level only, for example, for each monitored

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department or activity-control centre showing total income and expenditure for each major income stream plus an overall breakdown of operational (ie, charitable and fundraising) expenditure, including support costs, and the costs of the charity's administration (governance). The reporting structure should reflect the way in which the organisation is run and finances are managed. This need not necessarily be the structure of the statutory accounts – but must be compatible enough to facilitate annual reconciliation with them. The management accounts pack should also include a balance sheet which shows the movement and balances on unrestricted and major individual/sundry restricted funds.

The management accounts should also be accompanied by other information to underpin them. For example:

- a narrative explaining the most significant variances
- more detailed information on options for remedial action in areas of concern.

In overall terms, it is important that the treasurer ensures that the trustees as a board are given a fully informative picture of the financial performance and position of the charity and of its effectiveness – especially as far as its financial control system is concerned.

The proper control and performance of any significant grant-aided charitable services provided, trading activities for charitable or for fund- raising purposes, and also any other activities and events to generate voluntary funds, will all be specific areas in which the board will look to the treasurer for a lead, for guidance and for assurance.

Statutory financial reporting

The treasurer has an especially important leading role to play in statutory financial reporting. The treasurer's task here is to guide and advise fellow trustees in the board's formal approval of the annual report and [audited] accounts. Therefore, it is important the treasurer is fully aware of their content, regardless of any involvement in their preparation.

It is also important that the treasurer can explain the technicalities of the accounts in plain language so they are fully understood by the trustees. The treasurer should also be involved in overall liaison with the external auditors. While not involved in the detail, the treasurer should be involved in the overall planning of the audit, perhaps by attending an initial planning meeting and then when the audit is completed, in a round-up discussion on the points arising and the issues raised in the Management Letter. The treasurer should also be involved in the selection of external auditors when this arises.

The Trustees' Annual Report and of course the statutory accounts themselves are important examples of the expected transparency and accountability of charities. Any extra information uploaded needs to be reviewed by all trustees occasionally, as these pages can be a 'shop window' for the public to see what is on offer from the charity – as well as its entry in the recently launched database, Charity Trends, on the Charities Aid Foundation website.

The Trustees' Annual Report needs to be owned by the whole board, but again the treasurer should be able to vouch for the financial information and commentary contained in it. The treasurer also needs to be involved from the financial perspective in the development of all performance reporting and the use of financial performance indicators, targets and benchmarks.

Investments

Investments are another area, where, if material in the balance sheet and if no other trustee has the knowledge and experience needed by the board, the treasurer needs to be closely involved in the overall management of this important asset. Many charities have investment

sub-committees convening several times a year, where the treasurer and other committee members are able to meet with the external investment advisers or managers to discuss targets, constraints, performance and future investment policy.

The treasurer should also take part in the development of any socially or environmentally responsible and/or ethical policy the charity may wish to have. Details of these policies now have to be disclosed under SORP 2005 by charities above the statutory audit threshold. The treasurer may well have to chair the charity's investment committee.

Staff pensions

Staff pensions and other retirement benefits are also now an important area for charities, especially those charities that have final salary (defined benefit) pension schemes. Pensions legislation and regulation has greatly increased, and treasurers need to be able to advise fellow trustees on the financial intricacies and implications.

Risk Assessment and Risk Management

This is another important area where, for charities above the statutory audit threshold, the trustees have to make disclosures in the Annual Report. Treasurers need to ensure that the risk-management process is adequate and that the financial implications of risk are fully taken into account.

Reserves policy

A final critical area is reserves policy in relation to any voluntary funding and/or to the charity's operational viability and ultimate solvency. The treasurer must be involved in:

- the development of any reserves policy and could well be its guardian on behalf of the trustees;
- keeping the board regularly informed of the free reserves position and target (if any), even if only as part of the essential cash management reporting where solvency is an issue; and
- advising any action needed to cope with changing circumstances.

The Treasurer and Governance

The finances of charities are often critically important in the management of the organisation, and indeed the trustees all have legal duties which underpin this importance. The treasurer should also consider the governance structure and effectiveness of the charity in this light.

In larger charities it will be necessary to have a committee of the trustee board to deal in more detail with financial and perhaps investment, fundraising and operational management issues. In many cases the treasurer will chair a finance or resources committee and report back on its work to the full board. Some charities also find it necessary to have sub-committees of the finance committee to deal with pensions and investments.

Many larger charities are now also creating audit committees to deal with internal financial control systems, risk management, internal audit and external audit liaison. The treasurer may also be involved in the remuneration committee. Whatever the structure for governance, the treasurer needs to be happy that the arrangements are absolutely sound from a financial management point of view and that they provide full information to trustees.

The relationship between the treasurer and the board has been outlined earlier in this report. The treasurer also needs to have a close working relationship with the chairman, and they should meet separately from time to time so that the chairman is fully briefed on important

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financial issues like strategic planning, financial targets, the budget, the statutory annual report and accounts and audit issues.

The Honorary Treasurer Relationships with the Executive

The treasurer will also have important relationships with the executive, the most important of which is the relationship with the director of finance. In this relationship treasurers must remember that they are non-executive and good communication is the key.

Preferably there should be a written agreement between the treasurer and director of finance establishing the boundaries of what each can expect of the other in the context of robust executive/non-executive roles. The two should meet frequently and speak with one voice to the trustee board. This means a close working relationship and joint agreement of important board papers. There should be no 'surprises' as far as both parties are concerned in relation to each other.

The treasurer will also have a more distant but nevertheless important relationship with the chief executive. Chief executives should ensure that the main interface on financial matters is between the treasurer and the director of finance. However, the chief executive and the director of finance should meet the board's chair and treasurer occasionally to discuss major aspects of the strategy, operational activities and finances of the charity. Where possible, the chief executive and the finance director should also attend finance committee meetings.

Conclusion

This help sheet has been prepared to outline the basics involved in the role of the Honorary Treasurer. The actual role will differ with the size, complexity and nature of individual charities; widening out to embrace all financial aspects of the smaller, simpler kind of charity, however narrowing down to accommodate specialisms (for example, fundraising, investment and estates management) on the boards of the largest and most complex. However, the overall principles remain the same.

The treasurer's role is an important one which is vital to the well-being of any charity. It is also a very rewarding role which needs to be widely recognised and acknowledged.

This help sheet was originally produced by ICAEW's advisory helplines and services with support from the Honorary Treasurers Forum.

This help sheet is produced for guidance only. If in any doubt, you are always advised to seek expert advice.

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