

THE INSTITUTE OF REVENUES, RATING and VALUATION

Association Handbook

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1 INTRODUCTION

1.1 This handbook has been written to help Associations provide a consistent approach to their work with members of the Institute of Revenues, Rating and Valuation. It also identifies some of the key roles and responsibilities of the Associations and their Officers.

1.2 Revisions will be issued as and when necessary. Any comments or additional items for inclusion should be addressed, in the first instance, to the Association Representative's Chair & Secretary.

1.3 The Institute provides:

- > Funding for ARM meetings.
- > Insurance.
- > Grant.
- > Attendance at meetings – see guidelines.
- > Website.
- > Stationery.
- > Corporate House Style.
- > Long Service Awards and Certificate of Service.
- > Publications.
- > Assistance with the Press.
- > Membership and examination services.

Charges are made for some services and it may not be possible to cover all requirements.

1.4 If you need any assistance with Association matters and the subject is not covered in this handbook, please contact the Membership Officer at the Institute.

2 ROLES AND RESPONSIBILITIES OF ASSOCIATIONS

2.1 With effect from 17 October 2000, new Articles of Association were adopted by the Institute. From that date Associations operate as separate legal entities. Each Association's officers are responsible for the financial affairs of the Association and are ultimately responsible should anything go wrong. The Council of the Institute exercises an indirect influence over the Associations through the funding process.

2.2 The professional interests of the Institute, the Associations and the members can only be fully secured when members nationally and locally work together in a constructive manner. The objectives of the Institute and Associations are to provide a consistent level of support to members through education, training and continuing professional and personal development.

2.3 Associations have responsibility for electing Officers and an Executive Committee. All members are entitled to vote at Association meetings, however only Corporate members are entitled to vote on Institute matters. (See Appendix B – Model Rules)

3 INSURANCE

- 3.1 Each Association should consider the scope of its activities and whether it is appropriate to have insurance cover for any risks that are identified. These may include public liability, employees and volunteers, professional indemnity, travel and accidents (including death), property and contents, cancellation of events and loss of income, fundraising activities. This list should not be considered as exhaustive and professional advice may be necessary.
- 3.2 Generally each Association is responsible for arranging and paying for its own insurance cover. However, the Institute's insurance policy includes public and product liability for all Associations, and Association Chairmen's chains of office, at no additional charge.
- 3.3 The Institute's Head of Operational Services may be able to provide general advice on particular insurance issues.

4 ROLES AND RESPONSIBILITIES OF OFFICERS

Each Association will elect certain key officers who will perform essential roles to enable the Association to function effectively. However, in recent years, many Associations have found that, due to increasing work pressures, the roles may need to be undertaken by more than one person.

For this reason, the roles and responsibilities below are merely indicative.

4.1 President/Chairman

The President/Chairman should:

- > Be fully apprised of the content of the Association rules.
- > Ensure that the Association is operating effectively at all times.
- > Ensure continuous development of the Association.
- > Ensure the effective running of the Annual General Meeting.
- > Conduct meetings of the Association effectively.
- > Agree the content of minutes and sign for accuracy.
- > Greet and introduce speakers.
- > Greet members.
- > Agree the Association Programme for the year after consultation with the Association's Executive Committee and other interested parties.
- > Ensure appropriate communication with members.
- > Ensure members' needs are met.
- > Prepare the Association's Annual report and deliver it at the Annual General Meeting.
- > Represent the Association on all press-related issues.
- > Attend the Annual Conference on behalf of the Association.

4.2 Secretary

The Secretary should:

- > Act as the main liaison point between the Association and the Institute's Headquarters.

- > Serve notice to all members about any forthcoming Annual General Meeting and/or any Extraordinary General Meeting.
- > Ensure that nominations for Officers and Executive members are sought.
- > Ensure that an Annual Programme is produced and distributed to all members.
- > Ensure that meeting venues and speakers are arranged and that details are confirmed in writing.
- > Notify members of forthcoming events.
- > Greet speakers and members at each meeting.
- > Produce agendas and minutes of meetings and distribute them to members.
- > In the President's absence, represent the Association on press-related issues.
- > Maintain communication with the Institute's Headquarters regarding national developments.
- > Record attendance at Association events and analyse the data as required.
- > Represent the Association at the twice yearly Association Representatives Meeting (ARM).
- > Read and respond to correspondence and report items of interest to Executive members.
- > Generally attend the Annual Conference on behalf of the Association where the Association accepts a partly funded place at Conference offered by IRRV Headquarters.
- > Keep the Association's area of the Institute's web site up to date.

A list of Association Secretaries is given at Appendix E.

4.3 Treasurer

The Treasurer should:

- > Ensure that a bank account is effectively managed in accordance with the Code of Practice for Association Treasurers (see Appendix A).
- > Ensure that all income and expenditure of the Association is correctly accounted for.
- > Pay all invoices received.
- > In accordance with terms, bank all income promptly.
- > Prepare, send and monitor invoices to ensure payment for services provided by the Association.
- > Reconcile accounts on a regular basis to the bank statement.
- > Ensure that the bank mandate is correct and kept up to date.
- > Ensure that an annual budget is prepared and approved.
- > Report to each Executive Meeting on income and expenditure to date, compared to budget.
- > Monitor receipt of all amounts due to the Association.
- > Prepare annual Balance Sheet and Income & Expenditure Accounts, as at 31 December of each year in the format prescribed by the Institute (see Appendix A).
- > Ensure that accounts are submitted to the Auditor in good time and present them to the Annual General Meeting for approval.
- > Report to each Executive Meeting on Association balances.
- > Make an application to the Institute for Grant aid (see Appendices A & C) if required.

4.4 Auditor

Independent financial examination of the Association's accounts.
(See Appendix A)

4.5 Education Liaison Officer

The Education Liaison Officer should:

- > Assist in the promotion of the Institute's qualifications and CPD scheme at a local level.
- > Be the focal point for students in the area in respect of issues relating to examinations, studies and general liaison between the Institute and learning centres.
- > Appraise local authorities and other associated companies/Institutions about the Institute's qualifications and the relevance of the qualifications for their staff in the pursuit of improved work output, quality and Best Value.
- > Be involved in centre validation visits.
- > Represent the Association at any meetings concerning education matters.
- > Liaise with the appropriate Committees of the Institute.
- > Exchange views with other Education Liaison Officers.
- > Disseminate information received to the Association Executive and members.
- > Promote membership of the Institute at Technician and Professional levels.

4.6 Webmaster

The Webmaster is responsible for:

- Updating the Association Webpage with the contact details of members of the Executive committee following on from the AGM within 4 weeks of the meeting. These details should include but are not restricted to
 - Name of Officer
 - Role within the Association
 - Work Postal Address
 - Work Email Address
 - Phone Number
- Advertise all events both professional meetings, regional and national social events on the Association webpage, and ensure that these advertisements are removed once the event has taken place.
- Update the IRRV master diary on the website with the meetings and events of their own Association

5 ASSOCIATION RULES

A set of "model" rules was approved by the Institute's Council in 1990 and are attached at Appendix B. Please note that model rules may vary for each Association.

6 MEMBERSHIP

- 6.1 The Institute maintains a membership list. Updates will be supplied to all Associations periodically, either electronically or in written format, or may be obtained on request.
- 6.2 Each Association should ensure that its members are kept informed about Association events. Information on Association programmes is also available on the website and in the Institute's magazines.
- 6.3 Each Association should make every attempt to increase its active membership.
- 6.4 Each Association should promote and encourage membership of the Institute.
- 6.5 Associations should ensure that their programme of events is varied so as to meet the needs of all its members. The programme should be co-ordinated with the Institute and ideally cover the core events. Help in providing details of these core events is available from Headquarters.
- 6.6 Any unresolved issues relating to membership of a particular Association should be referred to the Institute's Membership Officer in the first instance.
- 6.7 Associations will need to work with neighbouring Associations to co-ordinate membership issues.
- 6.8 Associations should communicate with members at every opportunity and encourage student involvement.
- 6.9 Information on the range of membership services is available from the Membership Officer and on the IRRV website.

7 ASSOCIATION REPRESENTATIVE MEETINGS (ARM)

- 7.1 Meetings of representatives of the Associations are normally held twice each year, once during the Annual Conference and once at the Institute's revisions course in the spring of each year. Additional meetings may be called as required.
- 7.2 The meetings of representatives are one of the means of providing an effective link between the Associations and Headquarters. They provide a platform whereby the Associations Officers can communicate directly with the Institute, on matters of mutual interest. They enable a uniform approach to be taken by the Associations and facilitate the spreading of good practice.
- 7.3 The Institute will give at least four weeks advance notice of each meeting and each Association will be expected to send at least one representative
- 7.4 The meetings will normally be held mid-week and the Institute will bear the cost of reasonable expenses – as detailed in Appendix C.
- 7.5 Prior to each meeting an agenda will be produced which will take account of the issues raised by individual Associations or headquarters. At the end of each meeting, an action plan will be produced to enable the Associations to focus on certain key issues prior to the next meeting.
- 7.6 Each Association will nominate two members to attend the representative meetings. One nominee should normally be the Association Secretary. Any Association which fails to send delegates to both the Association Representative meetings may have their invitation to Annual Reception and Conference suspended at the discretion of the Institutes Chief Executive or Deputy Chief Executive.
- 7.7 The representative meetings will elect the following officers from the attendees:
 - > Chairman
 - > Vice Chairman
 - > Secretary

These officers are responsible for ensuring that the meetings are conducted professionally and that all issues of importance to the Associations and the Institute are fully discussed and resolved.

- 7.8 On occasion, working parties may be formed consisting of Association and Institute representatives. Any documents produced by a working party will be circulated to all Association representatives for comment.
- 7.9 The constitution for the “Conference of Association Representatives” is attached at Appendix D.

8 MEETINGS OF EDUCATION LIAISON OFFICERS

- 8.1 These meetings provide a forum whereby the Associations can consider education matters and assist Headquarters wherever possible.
- 8.2 The meetings of Education Liaison Officers are intended to update the Associations on the following:
- > Examinations.
 - > CPD.
 - > Mentoring.
 - > Student recruitment.
 - > Student induction.
 - > Learning materials.
 - > College feedback.
 - > Marketing of Revision Courses.
 - > Ideas for Associations Programme of Events.

9 ANNUAL GENERAL MEETINGS

- 9.1 The Annual General Meeting of the Institute is held during the Annual Conference. It is expected that Association representatives attend the meeting where issues of importance to all members will be agreed.
- 9.2 Additionally, each Association should hold its own Annual General Meeting. The timing of this meeting will be governed by the Association’s rules.
- 9.3 Notice of the Association AGM should be issued to each Association member at least 14 days prior to the meeting.
- 9.4 The purpose of the AGM is to agree the annual reports of the Executive Officers, together with the audited accounts. Additionally, Officers of the Association and Executive Committee members will be elected. Any amendments to the constitution or Association rules should be made at this meeting.
- 9.5 Minutes should be taken of the meeting, which will be agreed by members at the following Annual General Meeting.

10 PAYMENT OF EXPENSES

- 10.1 The Institute will pay reasonable expenses for attendance at meetings of Association Representatives and Education Liaison Officers, in accordance with Appendix C.
- 10.2 The Institute will pay reasonable expenses for two Association representatives to attend the Annual Conference in accordance with Appendix C.

- 10.3 Expenses incurred in connection with attendance at the Annual Reception will not normally be reimbursed by the Institute, unless agreed by the Director in advance.

11 EXAMINATION SYLLABUS

The institutes current examination syllabus, can be used here

<http://www.irrv.net/education.asp?Webarea=Membership%20Information>

12 EXAMINATION RESULTS

Results of examinations will be sent to Association Secretaries or Education Liaison Officers shortly after publication. Certificates will be distributed by Headquarters unless otherwise agreed with individual Associations.

13 ARRANGING THE PROGRAMME FOR THE YEAR

- 13.1 Each Association should arrange an annual programme of events. This will normally be done by the Officers and Executive Committee of the Association, although as many views as possible on the content of the programme may be sought.
- 13.2 The programme may consist solely of meetings or may be a combination of meetings and social events. Whatever the format, the Association must agree dates, times, venues and speakers and should confirm the details, in writing, to the interested parties.
- 13.3 Each Association should ensure that they are able to host 4 meetings per year, one of which may incorporate the Association AGM. Close liaison between the Institute and neighbouring Associations will be required to prevent duplication of dates and subjects and to maintain the corporate house style.
- 13.4 When agreeing a programme, the Association should try to meet the needs of its members when setting venues etc. For example, some Associations are widely spread geographically and try to vary each meeting venue so as to attract the greatest possible number of attendees, while others use the same venue for each meeting as it is centrally based and suitable for most of its membership.
- 13.5 Once a programme has been agreed the details should be printed ready for distribution to all members. A template of the Institute's logo/programme card will be provided by the Institute. This corporate style should be used on all Association stationery and programmes. Associations should provide the editor of Insight and the Membership Officer with full details of the programme and keep their web site area updated.
- 13.6 Some Associations may wish to seek sponsorship to cover the cost of producing their programme. Headquarters does not discourage this but does ask that only "reasonable" expenses are included. Additionally, every attempt should be made to avoid gaining sponsorship at the expense of the Institute nationally.
- 13.7 A full and up to date membership list can be obtained from the Membership Officer at the Institute. If required, this can be produced in "sticky label" format. Each member in the Association area should be issued with a programme at the start of the season.
- 13.8 In addition, copies of the programme should be sent to the Institute so that a national diary of events can be maintained.

- 13.9 The Institute's website (www.irrv.org.uk) has a section for Associations. It is the Associations' responsibility to keep information up-to-date. In order to make changes to the website entries, Associations must obtain a password from the Institute's Website Manager, who will also provide advice on website design and functionality if required.
- 13.10 Approximately one month prior to each meeting, the speaker and the venue should be contacted to ensure that the meeting can go ahead and to arrange any necessary equipment (e.g. OHP etc.)
- 13.11 It is good practice to remind certain key members (e.g. a contact at each local authority or private company) of forthcoming meetings 2 to 3 weeks prior to the date. These contacts should be advised to inform the Association of the number of possible attendees so that the necessary venue and catering arrangements can be made.
- 13.12 Some local authority venues may wish to welcome the Association by having the Mayor or local dignitary in attendance. Any such arrangement should be encouraged in order to strengthen the profile of the Association.
- 13.13 Some Associations may wish to include training events in their Annual programme. The Institute's Headquarters does not discourage this. However, they do ask that all Associations try not to compete with Headquarters when arranging training events.
- 13.14 In the unlikely event that training sessions and meetings are cancelled at the last minute, Associations may wish to consider obtaining adequate insurance cover to meet any possible claim. Section 4 includes details with regard to this matter.
- 13.15 Any Association who is unable to host 4 meetings per year must advise IRRV Headquarters as well as the Association Representatives group in order that solutions may be discussed.

14 COMMUNICATIONS TO AND FROM HEADQUARTERS

- 14.1 Each Association should ensure that Headquarters is kept up to date on Association business. The first point of contact should be the Membership Officer.
- 14.2 Immediately following each Annual General Meeting, the Association Secretary should provide Headquarters with a list of the names and addresses of the Officers of the Association. Any changes during the course of the year should be reported as soon as possible.
- 14.3 As soon as the Annual Programme is available, the Association Secretary should send a copy to the Institute. The Programme should also be published on the Association's area of the Institute's website (see below).
- 14.4 The Association Secretary should inform the Institute about any other matters of national interest.

15 VISITS BY INSTITUTE REPRESENTATIVES

- 15.1 Each Association is expected to invite the President to attend at least one meeting or event during the course of a year. Ideally the President should be invited to attend a social event such as a dinner or barbeque. As the President has a very busy schedule, the Association Secretary should contact Headquarters as soon as the programme for the year is fixed, to avoid disappointment.
- 15.2 Each Association may also wish to invite the Director. As the Director will be able to speak on operational issues, their attendance at an AGM or Executive Meeting will allow for Association or individual concerns to be addressed.
- 15.3 If an Association holds a Student Induction day, representation from the Distance Learning Centre/Law Research and Education Committee or Education and Membership Team at Headquarters might prove helpful.

16 COUNCIL MEMBERS

A complete list of members of the Institute's Council can be accessed from the following link.

<http://www.irrv.net/council.asp>

17 HEADQUARTERS STAFF

A list of Who's Who at Headquarters is given below:

<http://www.irrv.net/staff>

18 COMMUNICATIONS

The following items can be produced for Associations from the Communications Department:

> Guidelines for use of the IRRV Logo.

> Association Programmes.

> Headed Paper.

Further details of products and charges are available from the Communications Manager at Headquarters.

19 CORPORATE HOUSE STYLE

The Institute will provide details of the corporate house style, including the Institute's logo, which is to be used on paper and stationery, and details of the format for Association programmes and newsletter layouts.

Further details are available from the Publications Officer at Headquarters.

20 CERTIFICATES OF SERVICE AND LONG SERVICE AWARDS

20.1 The Institute awards Certificates of Service and Long Service Awards based on certain criteria. Certificates of Service are intended to recognise the outstanding contribution made to the Institute and the professions it represents by members who have not sought national office.

20.2 Certificates of Service are normally awarded to serving, or recently serving, members of Association Executive Committees, or those who have worked in some other capacity for the Institute (e.g. involvement in the educational process or regional forums). There is no age criterion. Although it is likely that certificates will be issued to long-serving Association members, those who have joined relatively recently may also be eligible for an award. Nominations are judged according to the amount of time and effort that the nominee has put into supporting Association and Institute activities.

20.3 To ensure the value of the award, it is envisaged that no more than ten nominations will be considered each year, although additional nominations may be accepted at the Director's discretion.

20.4 Association Executive Committees should make nominations to the Head of Professional Services, in writing, by 31 October each year. Nominations should include

> Name and current employer

- > Record of service with the Institute, including Association involvement, and length of service where appropriate.
- > The reasons why it is felt that the nominee should receive an award.

Wherever possible, nominees should not be made aware that they have been nominated for an award, to avoid embarrassment or disappointment if the nomination is not approved. Nominations are presented to the Institute's Law Research and Education Committee for consideration. Those that meet the criteria go forward to the November meeting of the Institute's Council for approval.

- 20.5 The award, which takes the form of a certificate and a small gift, is presented to the approved nominees by the Institute President on Association visits during the course of his/her year in office.
- 20.6 Long Service Awards are intended to recognise those who have been members of the Institute for fifty years. The membership database is used to identify members who have completed the requisite fifty years. Associations are then notified and the Institute President presents the award, which takes the form of a certificate, on his/her visit to the Association.

21 DEALING WITH THE PRESS

If the Press makes contact with an Association on a local issue, the Association should inform the Institute's Director and seek advice if appropriate. If the Press makes contact or enquiries on a national or regional issue they should be advised to contact the Institute's Director.

22 WEBSITE

The Institute's website has an area where each Association may publish news of its activities and provide contact details of key Association officers. Associations enter and update their own information directly, by means of coded access. Each Association should appoint a webmaster to take on responsibility for its website area. The webmaster should liaise with the Institute's Website Manager who will provide access codes and other information and support.

23 MEMORANDUM AND ARTICLES OF ASSOCIATION

Copies of the Memorandum and Articles of Association of the Institute are sent to all IRRV members. Additional copies may be obtained from the Professional Services Department.

APPENDIX A

Code of Practice for Association Treasurers

PRELIMINARY

- 1 This Code of Practice has been adopted by the Institute to assist Association Treasurers in carrying out their responsibilities. It is not exclusive, and may need to be supplemented by rules of guidance etc. adopted by each Association Executive Committee. But it does provide a basic guide and its recommendations should not be set aside without the approval of the Association Executive Committee and without consulting the Institute Headquarters.

STATUS OF THE ASSOCIATIONS

- 2 Article 73 of the Articles of Association of the Institute states: "The Council may, subject to such conditions as it shall decide, give financial assistance, support and facilities to such local associations of members of the Institute as it shall recognise from time to time, in accordance with geographical and other criteria laid down by the Council".
- 3 The Associations are legally independent of the Institute and are responsible for regulating their own affairs. However, the Institute has model rules for Associations and adoption of these by local Associations will be considered a determining factor in recognition. The Association Executive Committee, as the elected governing body of the Association, is responsible for the overall management of the Association and for any liabilities arising. The immediate responsibility for financial management is with the Treasurer elected by the Association and he/she should regard him/her self as having a particular personal responsibility both to his/her own Association and through them to the Institute and its membership more generally. The personal capacities required for this role should be recognised by Associations in selecting a Treasurer. Except in special circumstances, no person should hold office as Treasurer for more than three consecutive years.

ACCOUNTS

- 4 The central responsibility for the Treasurer is to keep and to present for approval at the Annual General Meeting accounts of the income and expenditure of the Association. These must be presented on the accruals basis and should be in the format advised by the Institute's Head of Operational Services. This will assist with assuring compliance with statutory requirements and in determining applications for grant funding. The accounts must be supported by all necessary documentation, which should be kept in a safe place for inspection by the Association or Institute Auditor. (see Paras. 9 and 10). Final certified copies should be sent to Headquarters immediately after adoption at the Annual General Meeting of the Association.

INTERIM REPORTS TO ASSOCIATION COMMITTEE

- 5 In addition to the annual examination of accounts arrangements must be made by the Association Executive Committee for periodic reporting of the Association's financial standing, and it is recommended that this should feature as a standing item at each Executive Committee meeting. For preference, brief written reports should be produced for each meeting showing income and expenditure on the Association funds since the last report. Documents should be available for inspection. The Treasurer should also be able to respond to Executive Committee members' enquiries at all reasonable times.

BANKING ARRANGEMENTS

- 6 The Association should maintain all its accounts at one branch of a bank located within the Association area, preferably a branch of a major clearing bank. The Treasurer should have access

to all accounts and all transactions should be on paying in books and cheque books issued by the bank through the Treasurer. The Treasurer's signature should be one of two required on each cheque and under no circumstances should cheques be pre-signed. Copies of bank statements should be with the documentation available at Association Executive Committee Meetings.

- 7 Members of the Association should be encouraged wherever possible to make transactions by cheque or bank transfer rather than in cash. Expenses etc should be accounted for separately and should not be dispersed out of "takings". Thus the records kept for any individual meeting, social occasion etc. should be complete and should reflect the gross value of all transactions.

DELEGATION OF TREASURER'S FUNCTIONS

- 8 In the larger Associations it may be appropriate for certain individuals to be appointed to assist the Treasurer and to hold accounts for certain functions e.g. weekend schools or annual dinner. The account holders should be required to act in precisely the same way as described above for the Treasurer, and any cheque books, paying in books or account documents should be issued through the Treasurer and returned on completion of the task. The Treasurer is responsible for delegated account holders and should not so delegate unless personally satisfied that the arrangements will be properly observed. The Association Committee should respect the Treasurer's decisions on this matter.

AUDITORS

- 9 The Association will elect an Association Auditor or Independent Examiner each year. The Auditor or Independent Examiner should be suitably qualified and should not be employed by the same authority or company as the Treasurer or be personally related to him/her. The Auditor should be professionally qualified as an accountant and recognised as such by a reputable body and should not hold office for more than three consecutive years. The Auditor must be given access to all documentation he/she considers necessary to verify all transactions and financial arrangements. It is the Treasurer's responsibility to ensure that the Auditor is satisfied with such arrangements. The Auditor will report to Association members.
- 10 In addition, the Institute may require Association records to be audited by its own Auditor. Reasonable notice of this requirement will be given to the Association Treasurer and Secretary by Headquarters or the Institute's Auditor. The Institute's Auditor must be given access to all documentation s/he considers necessary to verify all transactions and financial arrangements. It is the Treasurer's responsibility to ensure that the Institute's Auditor is satisfied with such arrangements and all explanations required. All costs in connection with audit of Association records by the Institute's Auditor will be met directly by the Institute.

VALUE ADDED TAX

- 11 Associations should recognise and comply with the requirements of HM Customs and Excise including the charging of the tax at the appropriate rate should their turnover require it. As of 1st April 2003 the relevant VAT registration limits are £56,000 per annum. Grants to Associations and donations are not treated as part of turnover for this purpose.

The Institute's Head of Operational Services can provide further information if required.

OTHER TAXES

- 12 Associations should recognise and comply with the requirements of the Inland Revenue and Contributions Agency in connection with Corporation Tax (requiring Self Assessment of tax liabilities), Pay As You Earn and National Insurance contributions as appropriate. The Institute's Head of Operational Services can provide further information if required.

GRANTS FROM THE INSTITUTE

- 13 Where requested the Institute will support the activities of Associations by making annual grants. Application for a grant should be made when accounts are submitted for the prior year. The grant application should briefly review the financial standing of the Association and its prospects for the forthcoming year, and should include a description of any particular projects or programmes, for which funding is sought. The application, together with supporting accounts will then be submitted by the Head of Operational Services to the Treasurer of the Institute, whose decision will be final.
- 14 As indicated grants will normally be paid on an annual basis, but this should not inhibit the Treasurer, either through the Association Executive Committee or directly, informing the Headquarters during the year of any special projects which may require immediate grant support or seeking assistance from the Institute if there are unexpected financial difficulties or problems. The Head of Operational Services of the Institute should be informed immediately should any defalcation or mishandling of funds come to light, whether or not the local Association is in receipt of national grants.
- 15 Association Treasurers should ensure that Association funds including surpluses from training and other activities are used in the most effective way to promote the objectives of the Institute. They should not be used to subsidise social events, save by direction of the Association Executive Committee for the purposes of entertaining official guests and others who have significantly contributed to the Association's work: Association members attending functions should expect to pay a realistic amount towards the function.

See Appendix C for grant application information.

APPENDIX B

Association Model Rules

PREAMBLE.

- 1 Article 73 of the Articles of Association of the Institute of Revenues, Rating and Valuation states: The Council may, subject to such conditions as it shall decide, give financial assistance, support and facilities to such local associations of members of the Institute as it shall recognise from time to time in accordance with geographical and other criteria laid down by the Council.

NAME OF ASSOCIATION

- 2 The name of the Association is to be "The xxxxxxx" IRRV Association.

AREA

- 3 The areas covered by the Association are:

OBJECTS

- 4 The object of the Association is to further the objects of the Institute of Revenues, Rating and Valuation as defined in the Institute's Memorandum of Association.

MEMBERSHIP

- 5 Membership of the Association will be open to any member of the Institute who resides in or is employed within the area described at Rule 3 above and to such other members of the Institute who request membership of the Association.

SUB – ASSOCIATION

- 6 It shall be open to the Association at a General Meeting to submit a request to the Council of the Institute for approval to the formation of a Sub – Association within its area. On the formation of such a Sub – Association, the Executive Committee of the Association shall make appropriate arrangements for the management and financial control of the Sub – Association and the Association Rules of the sponsoring Association will apply to the Sub-Association.

OFFICERS

- 7 There shall be elected at an Annual General meeting each year the following Officers of the Association: A President/Chairman; a Vice-President/Vice-Chairman; a Secretary; an Assistant Secretary; a Treasurer; an Educational Liaison Officer; and an Auditor, in addition to such other Officers as the Annual General Meeting may determine.

EXECUTIVE COMMITTEE

- 8 The Executive Committee shall consist of the Officers of the Association: The Immediate Past-President of the Association, any current member of the Council of the Institute who is a member of the Association, and six other members of the Association who shall be elected by ballot at the Annual General Meeting of the Association. Only members of the Association shall be entitled to vote in such a ballot.
- 9 A quorum for meetings of the Executive Committee shall be five members of the Executive Committee and shall include: The Association President or the Association Vice-President, and the Association Secretary or the Association Assistant Secretary.
- 10 The Executive Committee shall have the power to manage all matters relevant to the functions of the Association and to the carrying out of the objects of the Association.

- 11 The Executive Committee shall have the power to create sub-committees for the purpose of the Association.
- 12 The Executive Committee shall have the power to co-opt additional members either to the Executive Committee or to sub-committees.
- 13 The Executive Committee shall have power to fill any casual vacancy in the Officers of the Association in the period prior to the Annual General Meeting.

VOTING

- 14 The chairman of any Committee or sub-committee shall have a casting vote.

ANNUAL GENERAL MEETING

- 15 An Annual General Meeting must be held on a date determined by the Executive Committee within five months of the end of the financial year and shall be open only to members of the Institute. Only members of the Institute resident in the Association area may vote on resolutions.
- 16 The annual report and the audited accounts of the Association shall be presented at the Annual General Meeting.

EXTRAORDINARY GENERAL MEETING

- 17 An Extraordinary General Meeting shall be convened on receipt by the Association Secretary, of the requisition in writing, specifying the reason, signed by not less than six Corporate Members of the Institute resident in the Association area calling for such a meeting to be held and on a date within 28 days of the receipt of the requisition. Or at any time at the discretion of the Executive Committee.

NOTICE OF MEETING

- 18 Notice of meeting shall be given to each member and to Headquarters at least 14 days before the Annual General Meeting or an Extraordinary General Meeting, and 7 days before any other meeting.

NOTICE OF MOTION

- 19 A notice of motion, other than to change these rules, may be given only in respect of an Annual General Meeting or an Extraordinary General Meeting and must be given in writing to the Association Secretary at least 14 days before the date fixed for the meeting. Such notice of motion must be circulated to all Members of the Association and to Headquarters before the meeting.

OMISSION TO GIVE NOTICE OF MEETING

- 20 The accidental omission or failure to give notice of any Association meeting to any person entitled to receive the same, or the non-receipt of any such notice, shall not invalidate the proceedings of any such meeting.

FINANCE

- 21 In the management of its financial affairs the Association will pay regard to guidance received from the Headquarters of the Institute, and shall inform the Headquarters of any departure from that guidance. The following rules shall apply:
- 22 The financial year will run from the 1st January to 31st December, with interim accounts being sent to the Headquarters by 31st January together with any request for a grant to the Association for the ensuing financial year. The audited accounts will be submitted to the Annual General

Meeting for adoption and a copy of the adopted accounts submitted to the Institute's Head of Operational Services.

- 23 No separate subscription shall be charged for membership of the Association.
- 24 The Annual General Meeting shall appoint one or more Auditors who shall preferably be professionally qualified accountants. (see Appendix A)
- 25 The Executive Committee has overall responsibility for the accounting, banking and investment of Association funds, having regard to the particular responsibilities of the Treasurer as defined in the Headquarters guidance.

ASSOCIATION REPRESENTATIVES

- 26 The Executive Committee shall appoint two Association representatives to the Annual Conference of the Institute (normally the Chairman and Secretary), two Association representatives to attend the Association Representatives Meeting (normally the Secretary plus one other member of the Executive Committee), and one Association representative to attend the Educational Liaison Officers Meeting (normally the Educational Liaison Officer).

ALTERATION TO RULES

- 27 No alteration shall be made in these rules unless notice in writing setting out the proposed changes be given to the Association Secretary not less than 28 days before the Annual General Meeting or Extraordinary General Meeting. Such notice shall be incorporated into the notice convening such a meeting and the alterations shall be effected if carried out by a majority of members present and voting at the meeting; provided that no such alteration shall affect the validity of election of Officers made at such Annual General Meeting. Such alteration shall not be effective unless confirmed by the Council of the Institute, or by the Director of the Institute acting on behalf of the Council.

APPENDIX C

Financial information, fees and expenses

1 GRANT APPLICATIONS

Any Association seeking a grant from the Institute will be required to provide:

- > Draft accounts for the previous calendar year which must show comparative figures for the previous year (2 years' figures being shown)
- > Budget details for the current year
- > A short paper explaining why the grant is required including the value of grant sought.

Grant applications must be submitted to the Head of Operational Services by 31 March each year. The Institute Treasurer reviews all requests and reports his or her decisions for payment to the next available Council round.

2 TRAVEL EXPENSES AND SUBSISTENCE

The Institute will reimburse reasonable travel and subsistence expenses incurred by Association representatives appointed in accordance with Paragraph 26 of the Association Model Rules (see example at Appendix B).

In addition, for Association representatives to the Annual Conference, the Institute will pay accommodation charges. If there are exceptional circumstances requiring Association representatives to stay overnight for other meetings, these should be agreed with the Institute's Head of Operational Services in advance.

Representatives should normally travel by standard class train or public transport. Air travel may be considered appropriate when there are significant savings in time or accommodation costs, but this should be agreed with the Institute's Head of Operational Services in advance. Car allowances for use of personal motor cars will be paid in accordance with the current rate for Institute staff, but evidence that insurance cover for business use is in force will be required (copy of certificate for insurance).

All claims for reimbursement of travel and subsistence costs must be supported by receipts.

Subsistence costs will normally only be reimbursed up to the following maximum amounts (including VAT):

ITEM	REIMBURSEMENT
Breakfast	£5.00
Lunch	£7.50
Tea	£3.00
Evening Meal	£10.00

The Institute's Head of Operational Services may authorise payments in excess of these amounts if he/she is satisfied that the amount claimed is reasonable in the circumstances.

Car mileage allowances are payable at 30p per mile.

No allowances are payable in respect of general out of pocket expenses or for entertaining.

APPENDIX D

Association Representatives Meeting (ARM) Constitution

1 NAME

- 1.1 The name of the meeting shall be the
“ASSOCIATION REPRESENTATIVES MEETING”

2 AREA

- 2.1 The ARM shall represent the members of all Associations of the Institute in England, Scotland, Wales and Northern Ireland.

3 OBJECTS

The objects of the ARM are :

- 3.1 To co-ordinate the work of the Associations.
- 3.2 To provide an effective means of communication and co-ordination between the Associations, the Council and the Director of the Institute without an individual Association’s right to direct communication being prejudiced.
- 3.3 To provide a forum whereby matters of concern to the Associations can be considered and recommendations made to the Institute to allow the Institute to respond to these issues.
- 3.4 To reflect the needs of all members.

4 MEMBERSHIP

- 4.1 The ARM shall consist of TWO representatives of each Association who shall be nominated in accordance with each Association’s rules and constitution.
- 4.2 The President and the Director of the Institute shall be Ex-Officio members of the ARM.
- 4.3 The Chairmen and/or Institute staff of the relevant committees shall have access to the ARM as agreed between the Chairmen, Secretary and Director in accordance with the business of a forthcoming meeting.

5 OFFICERS

The following Officers of the ARM shall be elected for a term of two years at the Annual General Meeting.

- 5.1 A Chairman
- 5.2 A Vice-Chairman
- 5.3 A Secretary

The Officers shall be elected by the ARM from among its own members and shall be Association representatives. No Officer shall be elected for more than three consecutive terms of two years duration.

6 VOTING

- 6.1 Should more than one nomination be made for any of the positions, then the outcome shall be decided by ballot. Only ARM members will be entitled to vote, with one vote to each Association.

6.2 Scrutineers shall be appointed by the Chairman.

7 VOTING ON MATTERS OF BUSINESS OF THE ARM

7.1 Only members of the ARM shall be entitled to vote with one vote to each Association.

7.2 Scrutineers shall be appointed by the Chairman.

7.3 The Chairman shall have the casting vote.

8 SUB-COMMITTEE

8.1 It shall be open to the ARM at any meeting to form a sub-committee should it be necessary.

8.2 The sub-committee shall report back to the ARM at its next meeting.

8.3 The sub-committee shall have power to co-opt any person who has the appropriate expertise.

9 ANNUAL GENERAL MEETING

9.1 The ARM shall hold its Annual General Meeting at the time of the Annual Conference of the Institute and shall hold at least one other meeting during each year.

9.2 Draft minutes of meetings shall be circulated by the ARM Secretary to each Association Secretary within 14 days of each meeting.

9.3 Any items for discussion should be submitted to the ARM Secretary for inclusion on the agenda 28 days prior to the next meeting.

9.4 Notice of a Meeting shall be circulated to all ARM members 14 days in advance of the meeting.

APPENDIX E

Details of Association Secretaries

<http://www.irrv.net/Associations/index.asp>

APPENDIX F

Attendance at National Conference & Annual Reception.

1. Each Association will have extended to them one invitation for a representative to attend the Institutes Annual Conference. This will include attendance at the Conference, Accommodation and reasonable travel expenses.
2. Further invitations can be extended up to a maximum of 2 per Association for conference passes, subsidised by Headquarters to a maximum of 50%. These additional invitations will not include the costs for travel or accommodation which will need to be borne by any Association accepting the offer.
3. Each Association will have extended to them, one invitation to the Institutes Annual Reception, additional invitations may only be offered by the Director, Deputy Director or National President.
4. The Association Reps secretary is responsible for the co-ordination of those attending both Conference and Reception, and shall confirm the requirements of Association Reps no later than one month before the event.