

DATED

December 2020

SERIOUS INCIDENT REPORTING POLICY

Wycombe Islamic Mission and Mosque Trust Limited (WIMMT)



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1. Purpose

- 1.1 As part of the annual return to the Charity Commission, the trustees of WIMMT are required to sign a declaration to confirm that there have been no serious incidents or other matters affecting the charity over the past financial year that should have brought to the attention of the Charity Commission but have not. If an incident has taken place during the year, but was not reported at the time, the SIR (Serious Incident Report) must be made as part of the Annual Return. This forms part of the trustees' duties and must be considered seriously

2. Definitions

- 2.1 Any serious incident that has resulted or could result in a significant loss of funds or a significant risk to a WIMMT's property, work, beneficiaries or reputation must be reported to the Commission immediately, this includes:
- 2.1.1 Fraud and theft;
 - 2.1.2 Any other significant loss to the charity;
 - 2.1.3 Significant donations from an unknown or unverified source;
 - 2.1.4 Any links between the charity or any of its staff or trustees to proscribed or terrorist organisations;
 - 2.1.5 Serious harm to beneficiaries and, in particular, vulnerable beneficiaries;
 - 2.1.6 Threats to national security, specifically terrorism;
 - 2.1.7 A criminal investigation or sanctions imposed by another regulator or agency;
 - 2.1.8 Sham charities set up for an illegal or improper purpose;
 - 2.1.9 Where a charity's independence is seriously called into question;
 - 2.1.10 Issues that could damage the reputation of an individual charity or class of charities or the wider charity sector;
- 2.2 Additionally, the Commission also expects other incidents to be reported if:
- 2.2.1 The incident is also reported to the police or other statutory agencies (unless it is a technical or minor issue that poses little or no risk);
 - 2.2.2 the incident presents a serious or significant risk to the charity, its beneficiaries, reputation or assets;

- 2.2.3 the internal risk assessment of the incident concludes that the charity should act to avoid a serious or significant risk to the charity, its beneficiaries, reputation or assets; or
- 2.2.4 professional advisers have advised WIMMT to notify the Commission of the incident.

3. Reporting Process

- 3.1 As a matter of good practice, any serious incident that has resulted or could result in a significant loss of funds or a significant risk to a charity's property, work, beneficiaries or reputation should be reported to the Commission immediately, not just on completion of the Annual Return. If there is disagreement over whether an incident is serious or significant, the recommended approach is to report it once basic facts have been established.
- 3.2 The board of trustees are responsible for making the report. In order to fulfil the duty, all officers need to be notified of the incident.
- 3.3 The board of trustees will send a periodic reminder to all staff and volunteers reminding them of the duty to report any serious incidents that may have occurred. However, the duty to report falls on the trustees of WIMMT. When an incident arises the following should be documented.
 - Explain what happened
 - Who, when and by whom
 - How the matter is being handled
- 3.4 The Chairman of Trustees and his deputy will consider whether the matter needs to be reported further to the police, the regulator, or any statutory body.

4. Role of Charity Commission

- 4.1 A specialist trained team in the Compliance Division will immediately assess all serious incident reports objectively to decide the most proportionate and effective response. They will decide on whether to get involved with the issue, the level of priority and attention to give it, and where in the Commission it will be dealt with.
 - 4.2.1 The Charity Commission will then make a decision as follows:
 - 4.2.2 regulatory issues do not arise, or they are not sufficient to justify further engagement or action;
 - 4.2.3 regulatory issues do arise, and are likely to be best resolved through regulatory advice and assistance;
 - 4.2.4 regulatory issues have arisen in the past, but the charity has taken appropriate steps to deal with them and will take no further action;
 - 4.2.5 the police or another agency are best placed to deal with the issues;

- 4.2.6 they have a concern, but rather than take action will monitor the charity through closer oversight for a time; or
- 4.2.7 Issues arise that are serious or complex enough for the Compliance Division to deal with as a Regulatory Compliance Case. If the matter is considered sufficiently serious, the Commission may also consider opening a Statutory Inquiry under section 8 of the Charities Act 1993. If it opens a Regulatory Compliance Case or Statutory Inquiry, the Commission will write to explain their reasons and provide the charity with guidance on the investigation process.

Policy Review

Last review date: December 2020

Next scheduled review date: December 2021

Johns & Saggar LLP