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Carthanas  

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Charities  
Regulator

# Guidance note on minute taking

### **Legal Disclaimer**

This document is issued by the Charities Regulator under section 14(1)(i) of the Charities Act 2009, to encourage and facilitate the better administration and management of charitable organisations. It is published as part of a suite of guidance, intended to provide support to charity trustees to meet their legal duties, by putting in place systems, processes and policies which ensure charities are managed in an effective, efficient, accountable and transparent way.

This document is not, nor is it intended to be, a definitive statement of the law and it does not constitute legal advice. Charity trustees are recommended to consult their governing document or to obtain their own independent legal advice where necessary. The Charities Regulator accepts no responsibility or liability for any errors, inaccuracies or omissions in this document.

## Guidance note on minute taking

Taking and keeping minutes is a vital tool for your charity. This guidance document will explain why by outlining the following:

- The **purpose** of minutes
- The **content** and standard format that minutes should take
- The usual **procedures** around minute taking
- Useful **tips for minute takers**
- **Common mistakes** made by minute takers
- **Other relevant documents** to assist minute takers

### Purpose<sup>1</sup>

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Minutes are a record of what happened at a board meeting. They are needed so that people:

- who were not there can find out what happened;
- who were there can be reminded about what happened;
- are clear what decisions were taken and don't repeat the same discussion again;
- are clear what action they are supposed to take;
- in the future can find out what decisions were taken at the meeting.

### Content

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Board Minutes should be written in an agreed standard format for your charity and include the following:

- the name of the charity;
- the date and time of the meeting;
- place of the meeting;
- charity trustees present;
- name of the charity trustee chairing the meeting;
- other people in attendance, in what capacity (e.g. volunteers, auditor, etc.) and for what parts of the meeting;

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1 This document refers to Board minutes – the procedure for reflecting votes and circulating minutes at an AGM or EGM is different and is not covered by this document.

- apologies for absence;
- any corrections to previous minutes, and the fact that they were accepted as an accurate record;
- if there are not enough people to make up a quorum<sup>2</sup> at a meeting or if people leave the meeting and there is no longer a quorum;
- matters arising from the minutes of the previous meeting;
- declarations of any conflicts of interests (personal or appointment conflicts) and how the board dealt with them<sup>3</sup>;
- a separate minute for each item or topic discussed (usually in line with the agenda)\* and to include 'AOB' (Any Other Business) if applicable. AOB should be for information purposes rather than matters requiring a board decision;
- date, time and place of the next meeting.

\*A minute on a particular item must record what happened at the meeting and not be altered afterwards, even if the situation has since changed. They should include words such as "It was agreed..." or "It was decided...". Beyond that each charity must decide for itself how much information needs to be included on each item. It may be useful to include some of the reasons for the decision but is not usually necessary to try and record the whole discussion. It is not generally helpful to try and say who said what in a discussion. If it is a very complex discussion it might be helpful to say "In the discussion, the following points were made...". However, the following should be included for each item:

- any decision reached - even if this was a decision not to make a decision;
- the action required to implement the decision;
- who will take the action;
- any deadline or time limit for the action.

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- 2 Your charity's quorum is the minimum number of trustees participating in the meeting for the meeting to be a valid meeting of the charity.
  - 3 For more information on Conflicts of Interests see: [Managing Conflicts of Interests](#). This includes a [Register of Interests template \(appendix B\)](#).

## Procedures

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- It is important to follow procedures already in place, e.g. your governing document or board handbook may have specific information on what constitutes a quorum, how decisions are taken (e.g. by vote or consensus), how voting is managed (if applicable), how minutes are stored etc.
- If no procedures are in place, it is usually the responsibility of the secretary to take the minutes, write these up formally and circulate to the board;
- Write the minutes up as soon as possible after the meeting;
- Make sure the minutes and any additional papers presented at the meeting, are stored appropriately for future reference;
- The minutes are draft until approved and signed by the chairperson and secretary at the next board meeting.

The minutes of board meetings must be made available to all charity trustees and where necessary to appropriate professional advisors (e.g. auditors). They are not open documents and do not have to be made available for public inspection unless the charity's governing document requires this.

## Tips for minute takers

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- Familiarise yourself with the agenda before the meeting starts;
  - Check the Register of Interests before the meeting – should a conflict arise that is not declared, declare it;
  - Take notes during the meeting;
  - If you cannot follow the discussion, say so. The chances are that other people are not following it either;
  - If you are not clear what the decision was, say so. The chances are that no decision was taken. Or the decision may have been taken, but nobody was identified to take action as a result;
  - Reading out what you think the decision was is a useful way of checking with the group;
  - Use headings to keep items separate. If possible, align this with the agenda items, as this is how the final draft minutes should be presented;
  - Avoid unnecessary jargon, acronyms or abbreviations;
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- Make sure you understand how decisions are taken in your charity e.g. voting or by consensus. Ensure decisions are recorded appropriately;
- In conjunction with the chairperson, review decisions and actions to be taken at the end of the meeting;
- If your notes are not clear, check with the chairperson;
- Before circulating the minutes, provide a draft to the chairperson, incorporate any feedback into the draft and then circulate them as quickly as possible to the entire board.

## Common mistakes

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- Quorum or decisions not documented properly;
- Failure to record declared conflicts of interest;
- Emphasis on subjective opinions rather than objective decisions;
- Ambiguous record of decisions that are open to different interpretations;
- Mistakes in the final draft of the minutes.

## Other Relevant Documents

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This document should be read in conjunction with [Appendix A ‘Explanatory Sample board minutes’](#) and [Appendix B ‘Minutes Template’](#).

