



The Informed Trustee has been written by a team of charity experts from leading UK law and accountancy firms. You can read the biographies for each of the writers below.



Julie Hutchison TEP

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Julie Hutchison is the Charities Specialist at Standard Life Wealth. As Founder and Editor of The Informed Trustee, Julie draws on her higher education experience as past tutor and guest lecturer at the Universities of Edinburgh, Strathclyde, Cumbria and the CASS Centre for Charity Effectiveness. Julie is a lawyer, finance committee member of the Lake District Calvert Trust and former charity trustee. Julie sits on the Church of Scotland fossil fuel working group and has particular expertise in policy aspects of ethical investment criteria. Julie is participating in an apprenticeship pilot with OSCR, the Scottish charity regulator.



Alan Eccles

Alan Eccles is a partner at Brodies LLP. Much of Alan's practice involves advising on charity law. Alan assists charities, individuals and corporates on charity law, social enterprise (including charities engaged in trading and projects such as renewables), CSR, governance training and philanthropy. Alan has been heavily involved in early developments in charity law such as Scottish Charitable Incorporated Organisations (SCIOs), reorganisations and mergers. Legal directories have noted that Alan "continues to receive acclaim for his superb charity law advice" and that he has a "deep knowledge of the field". Alan has experience of the "real workings" of charity boards and organisation with the Scottish Youth Parliament, Glasgow Arts charity, Cryptic and the Scottish Universities Law Institute.



Alastair Keatinge

Alastair Keatinge is Partner and Head of Charities and Social Enterprise at Lindsays. Alastair is accredited as a specialist in charity law by the Law Society of Scotland. He has been advising charity and not for profit clients for more than 30 years, focusing on the governance aspects of charity law including corporate governance, constitutional issues and charity re-organisations. Alastair is in demand throughout Scotland as a speaker on

governance issues to charity trustees and at charity AGMs and conferences. Alastair is the author of the Governance chapter in the book A Practical Guide to Charity Law in Scotland.



Chris Knight

Chris Knight is Head of Charities and Education at Hewitsons LLP. Over 20 years as a legal specialist, much of it with charities and other institutions, has given Chris great insight and understanding of law, regulation, governance and practicalities faced by charities. Chris is ranked as a leading lawyer and helps charities steer the right course both through the core charity rules and those relating to operational issues. He is a member of the Charity Law Association and is frequently on its working parties. He has also been trustee of several charities and written and spoken widely on charity issues.



Christopher McGill

Chris McGill is a Private Client Partner at Shepherd and Wedderburn. Chris is one of Scotland's leading private client and charity law practitioners. He advises high net worth individuals, families and trustees throughout the UK and overseas on personal tax and succession planning. He has a particular interest and expertise in wealth management and succession planning with an overseas dimension. Chris also advises charities on governance, regulatory and constitutional matters. Chris is accredited by The Law Society of Scotland as a specialist in charity law.



Conor Dolan

Conor Dolan is a Chartered Accountant and Registered Auditor. He is Managing Director of Finegan Gibson Ltd, an accountancy practice based in Belfast specialising in the charity sector. Conor lectures extensively in audit for Chartered Accountants Ireland and Queen's University Belfast. He also delivers continuing professional development courses in audit and accounting matters specific to charities to fellow accountants. Conor acts as audit partner for some of Northern Ireland's largest charities. In addition to audit services he also regularly advises on SORP accounting matters, good governance arrangements and the application of robust internal financial controls.



Euan Morrison

Euan Morrison is a charity accounting and audit specialist, Audit Director and Head of Charities at Chiene + Tait LLP. Using his experience developed over 20 years, he co-ordinates Chiene + Tait's work with over 200 charities of all types and sizes across Scotland and the UK. He also presents seminars and webinars on a range of charity related accounting subjects, as well as carrying out training for his firm and clients in this area.



Fiona Condrón

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Fiona Condrón is a Partner at BDO LLP and specialises in the audit of charities. Fiona regularly presents at technical seminars; provides training to the ICAEW special interest group for charities; co-authored *Tolley's Charity Administration Handbook*; co-authored the *Charities Industry Accounting and Auditing Guide*; produced the terms of reference for Audit Committees published in the annual Charity Finance Group guide; and contributed to the ICAEW report published in June 2017 on the auditors' view of the charity sector, *Audit Insights: Charities - Positive Impacts in Challenging Times*. Fiona is a Trustee and Treasurer of Compaid, a Kent based disability charity.



Gavin McEwan TEP

Gavin McEwan is Head of Charities at Turcan Cornell, working principally in the fields of charity law, succession, trusts, tax and asset protection. Accredited by the Law Society of Scotland as a specialist in charity law; work in charity law includes establishment and reorganisation of charities, from Royal Charter bodies and major public trusts to smaller active and grant-making charities; advising on governance, risk, regulatory and constitutional matters; advises a number of national institutions, arts bodies and historic houses. Gavin is a member of the Law Society of Scotland Charity Law Reform Committee; Charity Law Association Standing Tax Committee; and Society of Writers to Her Majesty's Signet.



Giselle Davies TEP

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Giselle Davies leads Geldards LLPs' Charity Law & Social Enterprise Team advising Charities, Third Sector or Voluntary & Community Sector bodies, Social Enterprises and not for profit organisations on a wide range of legal & business issues. Giselle specialises in advising charity and voluntary sector organisations including trusts, unincorporated associations, charitable and social enterprise companies, community benefit societies, statutory bodies and Royal Charter Corporations on a wide range of matters including new start-ups, governance, reorganisations, mergers and transfers, trustee liability, trading and taxation. She also advises the firm's property lawyers on specialist Charity Law aspects of the transactions they handle.



Jenny Ebbage

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Jenny Ebbage is a Partner, Edwards & Co. Solicitors in Northern Ireland where she heads the Charities and Enterprise Team. With more than 27 years experience as a solicitor, she is recognised by Chambers UK as the leader in charity law in Northern Ireland. Jenny has worked on major charity transactions. She advises on the impact of the Northern Ireland Charities Act, board training and governance, formation of charities, social enterprises, collaborations, mergers, trading subsidiaries and contracts. She writes for several leading publications on charity law and is a charity trustee.



Mark Ashton

Mark Ashton is a Senior Associate at Mills & Reeve LLP. Since qualification Mark has specialised in advising charities on a wide range of constitutional, governance and structural issues, charity law regulation and commercial arrangements. He regularly liaises with the Charity Commission for England and Wales on behalf of his clients. Mark presents on charity law matters, and, as a member of the Charity Law Association, has sat on various working parties which have informed Law Commission and Charity Commission consultations.



Naziar Hashemi

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Naziar Hashemi is a specialist non profits partner at Crowe advising International NGOs, Grant-makers, Service providers, Professional bodies and membership organisations and the Arts, cultural and heritage sector. Naziar provides advisory services to a range of charities. These include assignments from risk and finance function reviews, systems, benchmarking and performance measurements and governance reviews. Naziar leads work on Donor Audits and has knowledge of institutional funding requirements having produced reports for a variety of institutional and governmental donors. She also carries out training for charities and lecturing and writing on a range of topics relevant to Trustees and management.



Sylvie Nunn TEP

Sylvie Nunn is a partner in the Charities & Social Economy Team at Wrigleys Solicitors LLP. She advises on a wide range of charity law matters, including: setting up and winding up charities, charity trustees' duties and governance, international and cross-border structures, charity mergers, trading, philanthropy, fundraising and rules relating to charity funds and endowments. Sylvie is a member of the Executive Committee of the Charity Law Association and has been listed in Band 1 of the national legal directory Chambers & Partners' charity law rankings. She is a charity trustee and, in her spare time, plays in various bands.



Tori Spratt

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Tori Spratt is Professional Support Lawyer to the Charities Sector at Mills & Reeve. She has specialised in charity law since qualification in 2007 and is a member of the Charity Law Association. Tori has advised many charities, large and small, on constitutional and governance issues, with work frequently including advising on specific trustee powers and duties, the revision and updating of governing documents, amendments to charitable objects, and mergers and collaborations. She also has experience of liaising with the Charity Commission for England and Wales as part of her work.



Dr Rosemary Peters Gallagher OBE

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Dr Rosemary Peters Gallagher OBE is a partner at Moore Stephens. Rosemary leads the firm's Not for Profit Division in Northern Ireland. She has been at the forefront of advising charities on the requirements of the Northern Ireland Charity Commission and attendant legislation. Rosemary is a founding member of the Moore Stephens UK Charity Group. She serves/has served as a trustee on a number of charities including until recently the Ulster University, where she held the position of Honorary Treasurer and Deputy Chair of the governing body. She is a critical friend of the Charity Commission for Northern Ireland and is on their panel of Interim Managers.



Pesh Framjee

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Pesh Framjee is the Global lead on Non Profits for Crowe. He has been involved in the not for profit sector, both professionally and as a volunteer, for over 30 years. Pesh is joint author of *Charities-The Law and Practice* and has written a book on charity trading. He has extensive experience of assurance, governance, structures, trading, tax matters, risk management, strategy, performance measurement and knowledge management in the non profit sector. He also lectures and writes internationally on sector matters. Pesh has been appointed by the Charity Commission to act as sole trustee and interim manager of five charities and undertaken special work for the Charity Commission both in the UK and overseas. He has been Finance Director of two charities and is Special Advisor to the Charity Finance Group. He was a member of the Accounting Standards Board's Committee on Accounting for Public Benefit Entities for five years as well as acting as a charity trustee. He has been a member of the Charity SORP Committee for over 20 years and is now technical advisor to the SORP Committee.