

# Association of Charity Independent Examiners



## Conference 2015

6 hours' CPD

### The Wesley, London

81-103 Euston Street, London, NW1 2EZ

*(very close to Euston Station)*

[www.thewesley.co.uk](http://www.thewesley.co.uk)

## Thursday March 12th 2015

9.15 for 9.45 am to 4.30 pm

*sponsored by:*

**TAM Asset Management**

**CCLA**

**Keegan & PennyKid (Insurance Brokers) Ltd**

**Unity Trust Bank**

ACIE, The Gatehouse, White Cross  
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*registered charity in England and Wales 1139609 and in Scotland SC039066*

*registered company limited by guarantee 7461134; registered in England  
at 4-6 Grimshaw Street, Burnley BB11 2AZ*

## Conference Programme

- 9.15 – 9.45**      **Coffee/Tea and Registration**
- 9.45 – 10.00**      **Conference Welcome**      **Mark Heaton, ACIE Chair**
- 10.00 – 10.45**      **Charity legislative update in 2015**      **Ben Harrison, Cabinet Office**
- Ben is the Senior Policy Advisor at the Office for Civil Society and will be advising on the current legislation that is passing through Parliament, including the Protection of Charities Bill. Ben has previously spoken at our conferences on the implementation of the Charities Act 2006.*
- 10.45 – 11.15**      **Coffee/Tea/Networking**
- 11.15 – 12.15**      **Charities SORPs 2015 – accounts issues**      **Nigel Davies, Charity Commission**
- Nigel is the Head of Accountancy at the Commission and joint chair of the SORP Committee. He has spoken at a number of our conferences and will be looking at the worked examples of the SORP. If you have any questions for Nigel please email them to [membership@acie.org.uk](mailto:membership@acie.org.uk) and he will answer as many as he is able to.*
- 12.15 – 12.30**      **Charities and Socially Responsible Investment**
- Stephanie Barkway, TAM Asset Management**
- Stephanie will be talking about “You Give We Give” – an innovative charitable giving scheme completely unique to the market.*
- Stephanie Barkway is Development and Marketing Manager for TAM Ethical – TAM’s range of socially responsible investment products.*
- 12.30 – 1.30**      **Lunch (sponsored by TAM Asset Management)/Networking**
- 1.30 – 2.30**      **SORP 2015 – Trustees Annual Report changes**      **Joanna Pittman, Sayer Vincent**
- Jo is a partner at Sayer Vincent accountants and will be looking into the Trustees Annual Report including Reserves Policies requirements from the new SORPs.*
- 2.30 – 3.15**      **Breakout 1 (see below)**
- 3.15 – 3.40**      **Coffee/Tea/Networking**
- 3.40 – 4.25**      **Breakout 2 (see below)**
- 4.25 – 4.30**      **Conference close**      **Mark Heaton, ACIE Chair**

## Breakout Sessions

### Breakout 1

2.30 – 3.15

#### 1A Charities, Trading and Tax

Mark Heaton, ACIE Chair

Charities don't pay tax ... or do they? Mark will look at how charities can have a corporation tax liability and how this can be mitigated. Mark is a practising accountant with a broad range of charity clients, some of whom have had to put strategies in place to deal with this situation.

#### 1B Gift Aid

Allan Hargreaves, OMNIS Tax Consultancy Ltd

Allan will look at how charities can make best use of the Gift Aid Scheme to increase income. He served in the Inland Revenue Charity Division for 8 years, and later served as Director of Charity Taxation at KPMG. He is an active trustee of The Association of Church Accountants and Treasurers, and three other charities. He is a consultant on charity and tax issues for a number of charities throughout the UK and regularly lectures on charity matters.

#### 1C Receipts & Payments Accounts

Michael Brougham, ACIE Trustee

Many accountants believe that Receipts & Payments Accounts should never be used, yet around 80% of charities in the UK are eligible to prepare them. Are they really that bad? Michael will look at the "pros and cons" for using R&P Accounts and when they might best be used and how they might best be presented. As well as his involvement with ACIE, Michael has been a charity treasurer for over 40 years and acts as a voluntary independent examiner for around 30 charities. He is a member of the SORP Committee.

### Breakout 2

3.40 – 4.25

#### 2A Charities, Trading and Tax

Mark Heaton, ACIE Chair

Same as Breakout Session 1A above

#### 2B Pension & Auto Enrolment

Fara Raked, KM Financial Solutions LLP

Workplace Pension reform is well under way and all employers will have to put arrangements in place in the coming years. Fara, a financial advisor, will look at how auto enrolment works – the costs to employee and employer and the problems that can arise.

#### 2C Common Errors in Charity Accounts

Michael Brougham, ACIE Trustee

You don't have to look far on the Charity Commission's website to find examples of accounts that do not comply with charity legislation, even if the independent examination or audit has been done by someone in professional practice. Michael will look at some of the more common errors that are made and why applications for Full Membership of ACIE may not be successful.