

# Association of Charity Independent Examiners



**Conference 2016**

## ***Independent Examination in Challenging and Changing Times***

**York Race Course**

**Wednesday 22nd June**

**9.30 for 10.00 am to 4.30 pm**

***"A most enjoyable conference, the speakers and their topics were most  
pertinent and up to date with current issues"  
2015 conference delegate***

**6 hours' CPD**

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## Independent Examination in Challenging and Changing Times

The charity sector in England and Wales has seen big changes over the last year, including the implementation of two new SORPs, the introduction of The Social Investment Act 2016, media attention and wholesale changes across fundraising regulation, digitisation at CCEW and ongoing austerity. In such challenging and changing times, Independent Examiners can play an even more crucial role in supporting good governance and sound financial practice across the sector.

The conference will open with a "state of the sector update" from **Jay Kennedy, Director of Policy at the Directory for Social Change**, followed by a regulatory update from **Jeff Prescott, Senior Accountant with CCEW**.

As well as a packed programme of technical workshops, there will be an opportunity for you to feed into consultations on the SORP, and to get up to date on the new directions for IE. We're delighted to be holding our conference in the stunning facilities of York Racecourse this year, and we very much hope you can join us.

### Programme:

9.30 - 10.00	Arrival, tea and coffee
10.00 - 10.15	<b>Chris Smith, ACIE Chair's welcome</b>
10.15 - 10.45	<b>Jay Kennedy - Challenges and Changes for Charities in 2016</b>  <i>Jay Kennedy is DSC's Director of Policy and Research and has overall responsibility for DSC's policy, campaigns and research. He leads the team that researches funding information for DSC's well-known funding guides and websites. Jay has held a number of different roles since joining DSC in 2003, including researching government funding for charities, project managing one of DSC's fundraising websites, and acting as a policy officer and media spokesperson.</i>
10.45 - 11.15	<b>Jeff Prescott presents an update from CCEW</b>  <i>Jeff Prescott is Senior Accountant with the Charity Commission's Accountancy Services Team. He has worked in accounts and finance for nearly forty years (but doesn't look that old!) in the private, public and not for profit sectors. He joined the Commission in 2008, and has never enjoyed accounts so much! He has advised on finance and compliance issues and helps lead proactive monitoring and project work.</i>

11.15	Tea and coffee		
Breakout sessions			
11.30 - 12.30	Breakout 1a <b>Introducing the new Directions for IE</b> - Jeff Prescott, CCEW	Breakout 1b <b>Pensions auto-enrolment</b> - The Pensions Regulator	Breakout 1c <b>Becoming a full member of ACIE</b> - Ian Barrett, ACIE
12.30 - 1.15	Lunch		
1.15 - 2.15	Breakout 2a <b>SORP 2015, the move to FRS 102</b> - Helen Blundell, MHA MacIntyre Hudson	Breakout 2b <b>The Charities Protection and Social Investment Act</b> - Professor Gareth Morgan	Breakout 2c <b>The Trustees Annual Report</b> - Peter Brown, ACIE
2.15 - 2.30	Tea and coffee		
2.30 - 3.30	Breakout 3a <b>For those who are new to IE with a focus on format and content of receipts and payments accounts.</b> - Chris Smith, ACIE,	Breakout 3b <b>How to engage trustees in financial management,</b> Heather McLoughlin, CFG	Breakout 3c <b>CCEW's 2016 SORP Consultation</b> - Helen Blundell, MHA MacIntyre Hudson
3.30 - 4.30	Breakout 4 <b>An update on the CIO structure, including conversions from CICs to CIOs</b> - Professor Gareth Morgan	Breakout 4b <b>Charity accounts from the funder's perspective</b> - Nick Perks, Joseph Rowntree Charitable Trust	Breakout 4c <b>Pensions auto-enrolment</b> - The Pensions Regulator
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## **Breakout sessions:**

### **Breakout 1, 11.30am - 12.30pm**

#### **1a - Introducing the new Directions for IE - Jeff Prescott, Charity Commission England and Wales**

In light of the recent increase to the audit threshold, CCEW has consulted broadly in order to review its “Ten directions to Independent Examination”, and expects to publish revised directions and guidance in July 2016. Jeff Prescott FCMA DChA, is Senior Accountant with the Charity Commission’s Accountancy Services Team. He has worked in accounts and finance for nearly forty years (but doesn’t look that old!) in the private, public and not for profit sectors. He joined the Commission in 2008, and has never enjoyed accounts so much! He has advised on finance and compliance issues and helps lead proactive monitoring and project work.

#### **1b - Pensions auto-enrolment - The Pensions Regulator**

We are now well into the staged roll-out of pension auto-enrolment, but we know that many small charities have yet to meet their requirements. The pension regulator outlines what charities need to know regarding this new requirement.

#### **1c - Becoming a full member of ACIE - Ian Barrett, ACIE, Barretts**

Would you like to find out more about becoming a full member of ACIE? This session will help you get your application off to a good start. ACIE membership committee chair Ian Barrett will outline the requirements and application process for full members, and explore some of the key technical competencies and knowledge which applicants find most challenging. There will be opportunities for informal discussion and questions. As well as serving on the ACIE board and chairing the membership committee, Ian Barrett FCA FCIE has been leading his own accountancy practice in the South West since 1992.

### **Breakout 2, 1.15pm - 2.15pm**

#### **2a - SORP 2015 and the move to FRS 102 - Helen Blundell, MHA MacIntyre Hudson**

Participants will explore the major changes in SORP 2015 with a specific focus on transition to FRS 102. This session will build on your existing knowledge of the SORP 2015 and prepare for supporting your charities to adopt the new framework. Helen Blundell DChA FCA FCIE LLB, is a director at MHA MacIntyre Hudson, and specialises in the Not for Profit sector, including charities, academies and schools. Helen has extensive experience in advising charities across a range of issues and serves as a trustee of Birmingham Cathedral.

#### **2b - The Charities Protection and Social Investment Act - Professor Gareth Morgan**

The Charities (Protection & Social Investment) Act 2016 is the first substantive new piece of charity-specific legislation in England and Wales for ten years – since the Charities Act 2006. The Act enhances the powers of the Charity Commission, and makes provisions relating to social investment and fundraising. This workshop will outline the main ways in which charities may be affected by the Act. Professor Emeritus Gareth Morgan, MA BA PhD FAIA(Acad) FBSC MInstF(Dip) FCIE FHEA is an experienced course leader and writer on charity accounting and regulation. He has been actively involved in the development of charity legislation and

accounting regulations throughout the UK. He is the author of *Charitable Incorporated Organisations* (DSC 2013) and *The Charity Treasurer's Handbook* (DSC 4th edn 2014).

### **2c - The Trustees Annual Report - Peter Brown, Sorpaid, ACIE**

At the end of the session, delegates will be aware of the requirements for the TAR in the SORP 2015 in both the FRSSE and FRS version. They will also be aware of the separate distinctions between small and larger charities in the 2015 SORPs compared to the 2016 SORP, and how this affects the disclosures in the accounts. The session will cover both Charity and Company requirements. Peter Brown has been a charity specialist for many years, and runs specialist charity practice, SORPAID. Peter has lectured widely on charity accounts for many years and has been a trustee of ACIE for nine years. He is also a former HM Sheriff of the City and County of York and former Master of the Guild of Scrivenors of York (The accountant's Guild).

### **Breakout 3, 2.30pm - 3.30pm**

**3a - For those who are new to IE with a focus on format and content of receipts and payments accounts - Chris Smith, ACIE Chair** This interactive workshop will take participants through a fictional set of receipts and payments accounts identifying the errors, omissions and what should be included in a good set of R&P accounts. Chris Smith BSc FCIE, is an Independent Examiner; trainer and consultant, whose previous roles include heading up the Compliance Support team within OSCR.

### **3b - How to engage trustees in financial management - Heather McLoughlin, CFG**

Engaging trustees in financial information in order to make policy and strategic decisions, can be challenging for Independent Examiners and charity Treasurers. This workshop will explore how to communicate effectively with trustees about their financial governance responsibilities, and the available resources for trustees who need to upskill. Heather McLoughlin joined CFG in November 2015 as its Policy and Public Affairs Officer, and leads on CFG's policy work on accounting, public service markets, and fraud.

### **3c - SORP 2016 consultation - chaired by Helen Blundell, MHA MacIntyre Hudson**

With the experience of preparing the trustees' annual reports and accounts for 2015 under the new Charities Statement of Recommended Practice fresh in practitioners' minds, the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator, who together are the SORP-making body, are seeking your views on how the SORP can be further improved. This is your opportunity to influence the future direction of charity reporting and accounting.

### **Breakout 4, 3.30pm - 4.30pm**

### **4a - An update on the CIO structure, including conversions from CICs to CIOs - Professor Gareth Morgan**

In 2013, the Charitable Incorporated Organisation (CIO) was introduced as a new legal structure to meet the needs of small charities in England and Wales. Since then it has proved popular with over 6,500 new CIOs registered by CCEW. Gareth Morgan, author of the DSC book *Charitable Incorporated Organisations*, will present an update on the CIO structure and a look at present and proposed conversion processes for CICs to CIOs. Professor Emeritus Gareth Morgan, MA BA PhD FAIA(Acad) FBCS MInstF(Dip) FCIE FHEA is an experienced course

leader and writer on charity accounting and regulation. He has been actively involved in the development of charity legislation and accounting regulations throughout the UK. He is the author of *Charitable Incorporated Organisations* (DSC 2013) and *The Charity Treasurer's Handbook* (DSC 4th edn 2014).

**4b - Charity accounts from the funder's perspective - Nick Perks, Joseph Rowntree Charitable Trust.**

This session will explore the role of charity accounts in funding applications and present an opportunity for discussion about how charities can produce annual financial statements which make full use of the medium to make a strong presentation to funders. Nick has been Trust Secretary since August 2012, having previously worked for JRCT as Assistant Trust Secretary between 2001 and 2008. He has previously been a trustee of the Friends Provident Charitable Foundation and holds post-graduate qualifications in management and consultancy. Nick leads on the Power and Accountability programme.

**4c - Pensions auto-enrolment** - We are now well into the roll-out of pension auto-enrolment, but we know that many small charities have yet to meet their requirements. The pension regulator outlines what charities need to know regarding this new requirement.

**Market Place**

The market place will feature a range of charity relevant organisations and companies. The exhibitors will be in the main conference area, and will be happy to meet and chat with you over the coffee and lunch breaks. Should you wish to reserve a stall at the market place please contact [info@acie.org.uk](mailto:info@acie.org.uk)

**Venue, travel, access and dietary requirements**

York Racecourse is situated about a mile from York Railway Station and offers easy road access from/to the A64/A1(M) with ample free car parking on Racecourse Road (use sat-nav reference: YO23 1EX). The conference is in the Ebor Stand, with views over the racecourse, and full disabled access. For those of you travelling by train, we will be organising free transport to/from the conference (further details will be issued with the confirmation of booking), and there are usually plenty of taxis available from York station.

For those of you wishing to stay overnight, contact York Visitors Information Centre tel: 01904 550099 or: [www.visitryork.org](http://www.visitryork.org) for general information and details of accommodation available.

Should you have any specific dietary or access requirements, let us know on your booking form and we will be glad to accommodate them.