

ACIE

The Association of
Charity Independent Examiners

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Practice Points:

Updates relevant across the UK

Reporting matters of material significance: guidance for auditors and examiners

New enhanced joint guidance from UK charity regulators sets out what auditors and independent examiners must report.

The new guidance adds 2 new areas for reporting:

1. If an auditor has concerns regarding a charity's accounts and issues a modified

audit opinion report or qualified independent examiner's report.

2. Where an auditor has concerns that conflicts of interests or related party transactions have not been properly managed or declared.

Matter 8 from the previous list of matters to be reported has been removed. This is due to the fact that this led to auditors and independent examiners advising the regulator where they had simply ceased to hold office. Where ceasing to hold office occurs due to a reportable matter this is covered by an alternative reportable matter*

[Click here](#) to access a full copy of the guidance

Preparing for Data Protection Reform: 12 Steps to take now

The current Data Protection Act is due to be replaced by [general data protection regulation](#) (GDPR) on 25th May 2018. GDPR is the biggest overhaul of data protection legislation for over 25 years and will introduce new requirements for how organisations process personal data.

Click here to see the ICO's [12 step guide](#) to what organisations should be doing now.

Although the GDPR shares similarities with the existing UK Data Protection Act 1998 (DPA), it also has some new and different requirements.

Under GDPR, UK citizens will benefit from new or stronger rights:

- to be informed about how their data is used;
- around data portability across service providers;
- to erase or delete their personal information;
- over access to the personal data an organisation holds about them;
- to correct inaccurate or incomplete information; and
- over automated decisions and profiling.

News and updates from the Charity Commission England and Wales

Updated templates for charity accounts

Independent examiner's report template (SORP FRS 102) charitable company

Use this template when independently examining a charitable company's accounts.

Accruals accounts pack (CC17) - SORP FRS 102 for charitable companies

Template to help company charities with income of £500,000 or less prepare their trustees' annual report and accruals accounts in accordance with Charities SORP FRS 102.

Charity accounting templates: accruals accounts (CC17) SORP FRS 102 for charitable companies

Templates for completing a charitable company's accounts by charitable activity for accounting periods beginning on or after 1 January 2015.

Trustees' annual report template (SORP FRS 102) charitable company

A pro-forma charitable company trustees' annual report contains information of interest to IE's when supporting their clients.

Guidance on reporting to the Regulator and to the public

The following four articles are aimed primarily at Trustees but could be useful for IE's to be aware of so they can support their clients.

Telling your story well: public benefit reporting by charities

A recent study by the Charity Commission for England & Wales showed that although 90% of the annual reports discussed what the charity was set up to do and its activities during the year, many did not go on to consider what difference they had made to their beneficiaries and/or include the required statement that the trustees had considered the Commission's guidance on public benefit reporting. If the purpose of the charity sector is to make a difference to the lives of the beneficiaries it serves, it appears too few charities are reporting fully on how well they are doing.

The reasons why 54% of the charities included in the study did not meet the public benefit reporting requirement were:

1. The annual report includes a public benefit statement, but doesn't explain who benefits from the charity's activities.

2. The annual report explains who benefits from the charity's activities, but doesn't include a public benefit statement.
3. The annual report doesn't explain who benefits from the charity's activities and doesn't include a public benefit statement.

Do charity annual reports and accounts meet the reader's needs?

The purpose of the trustees' annual report and accounts is to tell the reader what the charity is set up to do, what it achieved and how it spent its money. Three quarters of a sample of 107 sets of charity accounts filed with the provided basic information on charitable activities. They showed how the trustees had used the charity's money and included either an audit or independent examination report. A quarter of charities failed to provide this basic information and fell well short of the standard the public has every right to expect.

The main reasons for failure were:

1. The accounts as a whole were inconsistent or not transparent.
2. The accounts did not balance or were incomplete.
3. A proper independent examination had not been carried out.
4. The annual report did not cover the charity's objectives and/or its charitable activities.
5. One or more of the annual report, independent scrutiny report and the accounts were missing.

Charity governance, finance and resilience: 15 questions trustees should ask

In '[The essential trustee: what you need to know, what you need to do \(CC3\)](#)' the Charity Commission

sets out the 6 key duties for charity trustees and what these cover - the top three being:

- act in the interests of their charity and its beneficiaries
- protect and safeguard the assets of their charity
- act with reasonable care and skill

To deliver against these duties, charity trustees need to be able to identify the critical issues - the charity's purposes and plans, its solvency, its resilience and quality of governance - and to be able to review these at regular intervals. The Commission has designed 15 questions to help charity trustees carry out such a review and decide what they need to focus on. As an IE, you might find it useful to look over these questions when supporting clients.

Making the right decision for your charity

Charity boards have to make difficult decisions on a regular basis. The Commission's [It's your decision guidance](#) offers advice for trustees about how to approach decision making and key things to consider. As a reminder, when making decisions trustees have a legal duty to:

- act within their powers
- act in good faith and only in the interests of the charity
- make sure they are sufficiently informed
- take account of all relevant factors
- ignore any irrelevant factors
- manage [conflicts of interest](#)
- make decisions that are within the range of decisions that a reasonable trustee body could make

Are you demonstrating commitment to best practice fundraising?

[Charity fundraising: a guide to trustee duties \(CC20\)](#)

sets out the law and good practice principles for trustees to follow when dealing with fundraising. It highlights the importance of following the recognised standards for fundraising, which are set by the [Fundraising Regulator](#) in the [Code of Fundraising Practice](#).

Charities can now demonstrate their commitment to best practice fundraising in 2 ways:

- charities with fundraising costs in excess of £100,000, by paying the voluntary levy to meet the costs of the Fundraising Regulator; letters and invoices have already gone out to all charities covered by the levy. If you have any queries or are not sure if your charity has paid, please contact levy@fundraisingregulator.org.uk
- other charities can now [voluntarily register with the FR](#)

Charities who demonstrate their support receive public recognition on the register displayed on the Fundraising Regulator's website and can use the regulator's badge on their fundraising and marketing material.

Charities: detailed guidance notes

This guidance has been updated to reflect the rule changes for the Gift Aid Small Donations Scheme from 6 April 2017. Chapter 8: The Gift Aid Small Donations Scheme is now covered over 2 guides - before 6 April 2017 and from 6 April 2017.

Claiming a top-up payment on small charitable donations

Before 6 April 2017, you could only claim on small cash donations. Cash donations can be in coins or notes of any currency that have been collected and banked in the UK.

From 6 April 2017, you can also claim on donations made using 'contactless' technology, such as a contactless credit or debit card.

News and Updates from the Scottish Charity Regulator

A Guide to Incorporation

The Scottish Charity Regulator (OSCR) launched guidance that provides charities with a range of information they might need to know before they start incorporating.

Incorporation is when an unincorporated charity (an unincorporated association or trust) wants to change their structure to a Scottish Charitable Incorporated Organisation (SCIO) or a Company. There are many reasons why a charity might want to do this; the charity may want legal personality, employ staff or they may be looking to secure funding streams. A charity seeking to incorporate must apply to OSCR to create a new charity and apply for consent to wind up the existing charity. Once status and [consent](#) is granted, the 'old charity' can then transfer the assets and liabilities to the 'new charity'.

In [A Guide to Incorporation](#), OSCR has expanded its guidance on the incorporation process in an easy-to-digest format and signposts charities to factsheets containing expert information from a range of organisations covering:

- Accounting requirements
- Pension fund considerations

- Early Years Charities
- Care Inspectorate requirements
- Transferring assets and liabilities
- Banks, Investments, Insurance and Licenses
- Tax matters

OSCR Head of Casework Martin Tyson commented,

“Incorporation is a significant decision for any charity as there are important actions the charity will have to take. It’s not just about applying to OSCR, charity trustees and members need to understand the full implications of the decision, plan ahead and take into account that it will take time for the process to be completed.

At OSCR, we listen to the sector. We identified the need for more support when charities are looking to incorporate and so we began working with experts across the sector to provide a clear pathway.”

How to develop your reserves policy

A fact sheet provided by OSCR is aimed at charity trustees of small to medium sized charities looking to produce or update a reserves policy. It covers:

- What is meant by the term reserves.
- The charity trustee’s responsibility to consider whether their charity needs reserves.
- Key points to consider when developing a reserves policy.
- Having a reserves policy is not a legal requirement but it can help you to meet your legal responsibilities and fulfil your charity trustee duties.

Charities and Auto-Enrolment - what you need to know

The Scottish Charity Regulator (OSCR) has produced new guidance for Scottish charities about pension auto-enrolment.

Every employer in the UK, including charities, must put certain paid employees into an appropriate pension scheme and contribute towards it. This is called 'auto-enrolment'.

This guidance is aimed at small and medium charities with paid employees. It lets charity trustees know their legal responsibilities in relation to auto-enrolment by explaining some of the basic requirements.

The guidance tells trustees:

- What auto-enrolment is
- What a charity has to do
- Where to get more help and advice

[You can view ‘Charities and Auto-Enrolment – what you need to know’ here](#)

Scottish fundraising regulation: what’s so different?

Scotland’s self-regulatory system of fundraising was [launched](#) in July 2016. Recently, OSCR interviewed Alison Elliot, Chair of the [Independent Fundraising Standards and Adjudication Panel for Scotland](#), who answered questions about Scottish fundraising regulation. Alison also gives advice to the public and charities about the fundraising concern procedure.

Top 10 key points to running a charity properly

OSCR’s quick and easy to read guidance on running a charity well, has a strong emphasis on financial

good practice and will be helpful for IE's providing support to their clients

The Scottish Charity Regulator (OSCR) has published its Corporate Strategy for 2017-2020.

It sets out our direction of travel over the coming three years and contains information on:

- How OSCR will work
- How OSCR will deliver our vision of charities you can trust and that provide public benefit
- The national operating context during the period
- How OSCR will report on progress

News and Updates from the Northern Ireland Charity Commission

More than 2000 NI charities have not accessed their online record in a year

Four-in-ten registered Northern Ireland charities are at risk of possible regulatory action after failing to keep their details up-to-date with the charity regulator.

The Charity Commission for Northern Ireland has warned that only 62% of registered charities have accessed their online record on the register of charities in the past 11 months – a figure which the Commission finds “suspiciously low”.

This means that up to 18,000 charity trustees representing 2,124 charities may miss important messages and calls-to-action from the regulator. They may also be failing in their duties to be

transparent and provide accurate information to inform the public about their work.

Thematic report outlines why some bodies fail to be registered as charities

A new report by the Charity Commission for Northern Ireland has outlined the reasons why some charity registration applications fail.

Entitled, *Refused Entry to the Register: Understanding Why*, the report explains how the law is applied during the charity registration process.

Case studies are included to give those applying for charity registration a sense of what is and isn't a charity, and what has led to the Commission refusing 39 registration applications to date. There are now over 5,500 charities on the register.

Commission Chief Executive Frances McCandless said:

“Refusal of entry onto the register of charities is rare and accounts for just 0.7% of charity registration applications.

However, there is much to learn from the instances where registration has been refused. Often the public may think an organisation is charitable as in doing what they view as good works, or something beneficial to society. However, it may not meet the criteria in the legislation which the Commission is tasked with implementing.”

New report explains what makes a good public benefit statement

A new thematic report from the Commission outlines what makes a good public benefit statement.

For an organisation to successfully achieve charity status, it must demonstrate, successfully, that it

meets the public benefit requirement. This is done through the public benefit section of the charity registration process.

The report provides four case studies – two of poor public benefit statements and two of good ones – to demonstrate to those potential charities going through the registration process how best to approach this crucial task.

Commission Chief Executive Frances McCandless said:

“Public benefit is a key component of charity law – it’s important that it is widely understood in the sector.

“We hope that this report, when used in conjunction with our public benefit toolkit, will explain the public benefit requirement and ensure that those managing their organisation’s application for charity registration are adequately prepared.”

New guidance asks if your charity is getting it right

New guidance from Northern Ireland’s independent charity regulator is calling on all charities to ask if they are “getting it right” when it comes to ensuring they are complying with the law.

Available now to download the Charity Commission for Northern Ireland’s new [Getting it right](#) guidance is aimed at providing an accessible guide to support charity trustees in meeting their legal duties.

As well as information on the range of legal and best practice requirements charity trustees face, the Getting it right guidance includes a short, twelve-step checklist to support trustees in identifying potential issues.

This checklist asks trustees to consider if they:

- know the rules in the charity’s governing document and keep them regularly under review
- have and maintain a list of legislation that impacts on the charity
- regularly review the charity’s activities and area of operation to identify legal obligations and best practice
- regularly review the charity’s policies and procedures to ensure they are up to date

Commission commits to board diversity

The Charity Commission for Northern Ireland has made a commitment to take board diversity seriously by participating in the Boardroom Apprentice scheme.

The scheme is aimed at addressing the narrow demographic putting itself forward for public appointments. Board apprentices will serve a twelve-month apprenticeship and receive six months of training and a ‘Board Buddy’ to mentor them through their time with the Commission.

Over 20 organisations are taking part in the scheme, including Translink, Belfast Health and Social Care Trust, South Eastern Regional College, Strategic Investment Board, Age NI, Big Lottery NI, Labour Relations Agency and the Equality Commission.

While the Apprentice will not have any voting rights, they will sit in on the day-to-day running of the Commission’s board.

Successful apprentices will then be paired with participating boards at a launch event at Parliament Buildings, Stormont later this month

Focus on ACIE helpline

Dr Gareth Morgan is a Fellow and founding member of ACIE. He is Senior Partner of charity consultants The Kubernesis Partnership LLP and Emeritus Professor of Charity Studies at Sheffield Hallam University

One of the major benefits of ACIE membership is the technical helpline offered through the ACIE office. All ACIE members – whether full members or affiliates – are welcome to use this service.

It is generally best to raise queries by email to info@acie.org.uk – with a subject line that makes clear it is a technical query. If it is a straightforward factual query, the staff may refer you directly to existing ACIE guidance – if not they will pass it onto a suitable specialist such as one of the ACIE Board members, or an external ACIE adviser such as myself. Usually such queries are referred to the adviser on an anonymous basis, so that only the ACIE office knows the identity of the member who raised the query. The Council Board member or adviser will then respond to the ACIE office so a response can be sent back to you. Response times depend on the nature of the issue, but in most cases you will get a reply within a few days.

Often members raise queries with ACIE to get a second opinion on an issue where it is not clear how an independent examiner should act, particularly where there is some ethical issue to address, or a technical debate on alternatives.

If raising a sensitive issue, there is no need to name the charity concerned, but please make clear where it is based (England/Wales, Scotland, Northern Ireland) and the legal structure (e.g. charitable trust, charitable company, CIO). It's usually helpful also to give some idea of the charity's approximate income and field of work.

Here are some examples of the types of queries that have arisen in recent months (some details have been changed to protect confidentiality):

- I am concerned that one of the trustees of a charity where I am acting as IE is proposing to do X. What do you feel I should do? Is this a case for whistleblowing to the Charity Commission? Can I still complete my IE report?
- I have been asked to act as IE for a charity which says that they have no record of their governing document – what should I do?
- Although I have not been a trustee of charity Y for many years, I still have some involvement as Do you feel this prevents me acting as IE?
- I am acting for a charitable company which wants to become a CIO. When do we expect such conversions to become possible? (Answer: Such conversions have been possible in Scotland since 2012. In England and Wales it is hoped that the regulations will take effect by late 2017, although a phased implementation is expected depending on the income of the organisation.)
- I am acting as IE for a charity where one of the trustees is a professional accountant, and he has prepared accounts using a form of IE report used by his firm which includes extra clauses. Do I have to accept their proposed wording? (Answer: No. Even where the charity prepares the documents, as the IE you must be free to word your report as you see fit, so long as it meets the legal requirements.)
- I have been asked to act as IE for a charity playgroup. But the trustees do not seem to

be very active – I cannot get any minutes of trustees meetings – and the whole charity seems to be run by the (paid) playgroup manager who is reluctant for me to contact trustees directly. Any advice on how I should proceed?

Choosing an IE: answering trustees questions

ACIE Fellow, John O'Brien recently published an article on how to choose an IE. Whilst his focus is on the questions the charity should ask, the responses are equally helpful for you as an Examiner because they will help you preempt queries and questions from potential clients.

“...If you have reached this stage, hopefully you have checked whether you are actually eligible or required to have an Independent Examination. If in doubt, the Charity Commission guidance can explain all. So how do you go about finding and choosing an examiner?

1. Ability

Do you need a qualified accountant? Back when the regime of Independent Examination was introduced in the early 1990's, your Examiner needed to be competent, but not necessarily a qualified accountant in a nice suit. The retired bank manager was considered ideal. However, as with life generally, charity accounting has become more complicated and thresholds have risen. Now, if your income is over £250K then yes, your examiner must be qualified. More specifically, they must be a member of an accountancy body that is listed in the legislation. In Scotland anyone examining accruals-based accounts has to have a professional qualification from a prescribed list (see OSCR publications), which includes the relevant Full

Membership of ACIE. In Northern Ireland, anyone examining accounts over £100,000 will have to have a professional qualification from a prescribed list.

Below that level the Examiner can be anyone the trustees consider to have the requisite ability to do the job. So it's up to the Trustees. Of course, even a qualified accountant might not be competent! Charity accounting is quite different from commercial accounting so you need to be sure they know what they are doing.

2. Experience

Every examiner has to start sometime and just because your examiner is new to this task does not mean they can't do a good job. You should ask them if they are aware of the appropriate legislation, regulations and guidance from the Charity Regulators, are they familiar with the SORP? A new Examiner will need to do a lot of reading and preparation before they can take on the role. It is not just a simple matter of signing a standard report.

If you approach an experienced Examiner, or you simply contact a local accountancy firm, there is no harm in asking them for contacts or references from existing or previous clients.

3. Independence

It's important that the Examiner is independent of the charity. That doesn't mean they have no connection at all. They may donate to the charity; they may even be a beneficiary to some extent. The key point is that they shouldn't not have any involvement in the financial decision making or day to day administration. So they should not be a trustee, or connected to any trustee; they should not be employed or connected to an employee. The list could go on, but the principle is clear – they should not have, or be perceived to have, any

responsibility for financial decision making in charity. The guidance to examiners and trustees covers this point in more detail.

4. Costs

You might be lucky, someone may volunteer to do your examination for free. If they do, you should make sure they really know what they are signing up for. An examination for even the smallest charity will take a good few hours' work. For a large charity you are talking a lot of work over a good few weeks or even months. If the examiner is new to the role, they will also have a lot of background reading to do. If you are asking them to prepare the accounts as well, which is usually the case, that will add significantly to the task.

One of the reasons for the examination being introduced was to save charitable funds. An examination should be a lot cheaper than a full audit. Most accountants will estimate the time taken, apply an hourly rate to the tasks, consider the market, and arrive at a fee. They will assume that there will be more work in the first year as they get to know the systems and circumstances of the charity. My advice: ask how they work out the fee, ask around, but do NOT just go with the cheapest. By and large, you get what you pay for.

5. How do you know if the examiner is any good?

Sometimes we come across charities where accounts have been prepared and examined to a poor standard. The statements are not correct, there are basic errors, the examiner's report is not worded properly. Clearly the examiner is not suitably skilled. Sometimes, even after pointing this out, potential clients still choose to remain with the cheap deal on the grounds that nobody cares.

It isn't easy for a trustee to know if the accounts are correctly prepared or not. Two ideas therefore are firstly, read the commission's guidance for

trustees and secondly, spend a few minutes looking at the accounts of other charities on the commission's website. You will soon see what good accounts look like.

John O'Brien, Chief Executive, Community Accounting Plus www.caplus.org.uk

Charity Sector News

Best Practice Guide to Annual Publications

CharityComms has produced a free resource to help Trustees in terms of annual reviews, annual reports, impact reports and more, plus tips and advice on how to make the most of your annual publication.

Drawing on 18 case studies you can see examples of everything from annual reviews on the back of a postcard and glossy printed publications to videos and interactive microsites and apps, to doing examples of nothing beyond the statutory minimum. Click [here](#) to access the report. (You will need to provide an email to download the report.)

NCVO publishes 16th edition of the UK Civil Society Almanac.

Key findings from the [report](#) include:

Increases in income and spending seen in 2013/14 have continued in 2014/15

After adjusting for inflation, the voluntary sector's income increased by just under £1.2bn to £45.5bn and spending stood at £43.3bn in 2014/15, an increase of £0.8bn from 2013/14. However, in both cases, the increase is smaller than the one between 2012/13 and 2013/14.

The voluntary sector continues to make a sizeable contribution to the UK economy

In 2014/15, the voluntary sector contributed £12.2bn (GVA) to the UK economy, which is around 0.7% of total GDP. To put this amount in context, it is a

little more than the GDP of Cyprus (£12.0bn) in 2015. In the same year, the estimated value of volunteering was £22.6bn.

Navigating The Charity Pensions Maze - Charity Finance Group

Charity Finance Group has launched the latest edition of Navigating the Charity Pensions Maze - the definitive guide to charity pensions.

Navigating the Charity Pensions Maze has something for every charity. Split into three sections, it guides charities through:

- **Defined benefits (DB) schemes:** with historic liabilities continuing to pose a significant challenge to the sector, Pensions Maze helps charities navigate the DB landscape. This includes insight into how charities can actively navigate the risks and costs associated with the schemes, how they can navigate the complex relationship between scheme trustees and a charity as an employer and how to navigate the challenges posed by section 75 in non-associated multi-employer defined benefit schemes.

- **The world of defined contributions (DC) schemes:** with the introduction of auto-enrolment, DC schemes have now become the norm and Pensions Maze guides charities through the key issues that they will need to consider, including the role of Master Trusts, the changes introduced by the Government's Freedom and Choice legislation, and auto-enrolment.

- **Planning and Reporting:** the final section of Pensions Maze provides details of how charities should include pensions in their accounts, as well as guidance on complex regulations such as TUPE and moral hazard.

New to this edition of Navigating the Charity Pension Maze:

- A section on the Local Government Pension Scheme (LGPS). Charities will be taken through entering the LGPS as a third party employer, managing and monitoring the scheme and how to mitigate the challenges around exiting the scheme.

- An update from The Pensions Regulator to provide small charities yet to auto-enrol top tips on how to comply on time and what they can expect from the regulator.

Commenting on the launch of the guide, Chief Executive, Caron Bradshaw said:

“Charities want to get their pension provision right – not just to do right by their employees, but to also ensure that they are not putting the organisation’s reputation at risk. And we have some significant challenges facing us as a sector.”

Whilst the latest data shows that the pension deficit has fallen in the year between 2012/13 and 2013/14, the biggest pensions challenge facing charities continue to be historic liabilities of defined benefit schemes. And looking ahead, charities will need to have plans in place for the increase in their auto enrolment contributions from April 2018.”

How to build a successful charity from scratch – in seven easy steps

Jo Owen, Co-founder, Teach First, recently contributed an article published in the Guardian in May 2016. Jo has some interesting things to say about finance and finance management, including:

Put in strong financial controls

Any good charity entrepreneur will want to focus all their time and effort on the mission. Controls and audits are seen as dull bureaucracy, but ignore them at your peril. Charities need very strong controls – such as to ensure that no single individual can make or authorise payments – and

you need to make sure these controls are being implemented. Charities are magnets for fraudsters because they are seen to be soft targets, but most fraud happens with the help of an insider. I have had three close escapes on fraud. Fraud is not something that happens to other people: it can happen to anyone.

Focus on financial management

A charity cannot change the world if it is bankrupt. Know your cash position and cash forecast, and build reserves against a rainy day. From the very beginning, charities must set out a clear financial model which demonstrates – to funders and beneficiaries – how the organisation can be sustainable long term through contracting or fundraising. This kind of good financial information can help head off a potential crisis early.

Good governance matters

Some charity boards are truly excellent; too many are weak. Many boards simply want a quiet life, together with the social status that comes from being able to talk about being on the board of a charity. Wanting status and a quiet life is the first step on the road to a debacle like Kids Company. Good boards are active: they will have a range of skills to support the executive; they will have good networks to build support for the charity; and they will be ready to ask awkward questions of senior management to ensure good governance. New charities should be specifying all this when inviting applications. Remember also that board membership is not for life: boards need fresh talent and thinking, so term limits are vital.

ACIE: News and Events

Eric Marsden - Senior Administrator

After 13 years of service Eric Marsden, our Senior Administrator, is moving on. Amid all the changes ACIE has gone through, Eric has been the constant. It is Eric who answer your calls, who offers advice, processes your membership and much more. I am sure, like me, you will want to offer your thanks to Eric for all his hard work and wish him well for the future.

You can continue to use the info@acie.org.uk email and to call us on 01592 34892 number. ACIE will be changing its registered address in mid-July and you will receive an update at the end of this month.

ACIE - New Trustees

Three trustees were elected to the ACIE Board and they will officially take up their posts on 1st July 2017, serving until 2020.

Ian Barrett (FCA, FCIE), our current Chair of the Membership Committee. Many of you will already know Ian who has been a Trustee for the last three years. Ian is a director of a firm of accountants based in Devon. Part of this work involves a portfolio of approximately fifty charities and churches for which they carry out preparation of accounts and Independent Examinations as well as providing other advice and assistance.

Marouf Adeoye (MBA, FCMI, MInstF, DChA, CIM, PTLIS) is based in Croydon and is the director of Community Benefit Action CIC. A member of ACIE since 2007, Marouf supports organisations by providing IE and accountancy services.

Susan Robinson (BA, FCA, FCIE, DChA) works for a Dorset based firm, where she has grown and developed the Charity department. Susan has

nearly thirty years working in the sector and, as such, she is ideally placed to provide support on audit and IEs. Susan first joined ACIE in 2002.

There are three remaining places on the Board. You can access details of the candidates and a voting form via our website. The election closes at the end of June 2017.

ACIE in Northern Ireland

Following on from the successful training AICE delivered in December 2016 and February 2017, we have been working with keen individuals and NICVA to encourage the establishment of a Northern Ireland Advisory Committee.

Chris Smith (ACIE Chair) and Ian Barrett (Chair of the Membership Committee) met with five practitioners and Denise Copeland from NICVA to discuss how best ACIE can support independent examination in Northern Ireland. At this point in time, the participants were asking for practical help on things like 'common errors'.

We are pleased to announce that those present all declared an interest in creating an NI Advisory Board. Chris and Ian were also encouraged by the number of people at the meeting who have, or intend to, apply for full membership. ACIE's Development Manager, will keep in touch with the group and offer them any support they require.

Scottish Conference 24th August 2017

Booking opens for our Scottish conference opens on 30th June 2017. Join us in Perth on 24th August 2017, with presentations and workshops from a range of speakers and organisations including:

- Creating an Effective Trustees Annual Report - Laura Anderson - Head of Professional Advice & Intelligence OSCR
- Data Protection Reform - David Freeland Senior Policy Officer Information Commissioner's Office
- Insurance and risk - Keegan & Pennykid
- Understanding and managing your reserves - OSCR
- Charitable purpose - Margaret Birse - FCIE

Early bird price: £80 - Full price - £100 - VIE - £60

Forthcoming Training

Later this year we are four events; two specifically for professional accountants and two for community accountants and anyone interested in IE.

Best Practice in Charity Accounting & Independent Examination:

Are you a qualified or experienced accountant who has experience of carrying out audits but is unfamiliar with independent examination? Then this is the course for you.

Let our experienced trainer, Mrs Sarah Smith (BSc FCCA FCIE), introduce you to the principles and content of of Charity Accounting as required by the Charities SORP (FRS 102); find out more about the practicalities of undertaking an Independent Examination.

Members: £300, Non-Members: £500 (includes £50 Affiliate fee) and VIE's £150

London 24th & 25th October 2017

Venue: National Council for Voluntary Organisations, Society Building, 8 All Saints Street, London N1 9RL

Manchester, 4th & 5th December 2017

Venue: The Studio, 51 Lever St. Manchester M1 1FN

Charity Accounting : Introduction to Receipts and Payments accounts in England & Wales

This two day course is intended for anyone considering becoming an Independent Examiner; an existing Independent Examiner wanting to increase your knowledge of R&P accounts and trustees of a charity with a turnover of £250,000 or less who wants to know more about independent examination of accounts.

Manchester : 25th & 26th October

Venue: Venue: The Studio, 51 Lever St. Manchester M1 1FN

Charity Accounting : Introduction to Receipts and Payments accounts in England & Wales

A two day course intended for the following audience

- Independent Examiners wanting to know more about the preparation and examination of charity accrual accounts prepared according to the Charity SORP (FRS102)
- Affiliate and Associates keen to increase the level at which they work.
- Charity Trustees of charities preparing accruals accounts, who wish to know more about their accounts and the IE of their accounts
- Accountants who want to gain a better understanding of charity accounts and the Independent Examination of charity accounts

London 28th & 29th November 2017

Venue: CI Arb, 12 Bloomsbury Square London, WC1A 2LP

Interested in contributing to the next issue?

We are always looking for articles (500 words approx) and examples of good practice to publicise. Deadline for copy 22nd August 2017. Email anne-marie@acie.org.uk **Next Issue:** September 2017