



Association of Church Accountants & Treasurers



ACAT Annual Report

2020 - 2021

Registered Charity number 1072733



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ACAT – Who we are and why we do what we do...



None of us had any idea how difficult both 2020 and the start of 2021 would be - and the challenge that it would present to all of us.

Over the past year, I've been overwhelmed by the very many examples of positivity and kindness I've witnessed among ACAT's members as well as our team. The way we've seen people care for one another throughout one of the most difficult chapters in recent history has been truly inspirational.

Before highlighting some of ACAT's standout achievements from the past year, I've some immensely sad news to share with you.

At the end of July 2021, ACAT's Chairman John Chastney passed away while he was on holiday with his family.

John's contribution to ACAT was immense. Quite apart from bringing his training expertise to bear for hundreds of delegates nationwide, as Chairman he was instrumental in ensuring ACAT's continued growth and development. I'm certain that I speak for us all when I extend our thoughts and prayers to John's wife, Sue, as well as his children and family.

John was certainly instrumental in shaping ACAT's resolve to remain open throughout the pandemic.

The rationale behind this approach was simple...

ACAT exists to provide the requisite support and guidance for church treasurers and trustees of all Christian denominations regardless of the external economic circumstances. And we've remained resolutely committed to achieving this over the past year. Certainly, the success of our online courses has borne witness to the success of our approach.

We've consistently sought to ensure that church treasurers could learn or refresh their skills safely, regardless of where they're based geographically. Equally successful was our first virtual conference which was attended by more than 250 delegates over the course of a fortnight last October.

In view of the success of our online offering, it now seems sensible – when the pandemic has fully abated – to amalgamate this virtual offering alongside our traditional in-person courses.

To conclude, thank you so much for your continued support – it genuinely is appreciated. We are all living through truly uncharted times and the world we will inhabit post-pandemic will surely be very different.

ACAT fully intends to continue looking to the future with positivity beyond the Covid crisis.

Please rest assured that we will always remain committed to championing the interests of church treasurers and trustees at every opportunity.

ACAT remains determined to provide the right support and guidance you require precisely when it's necessary.

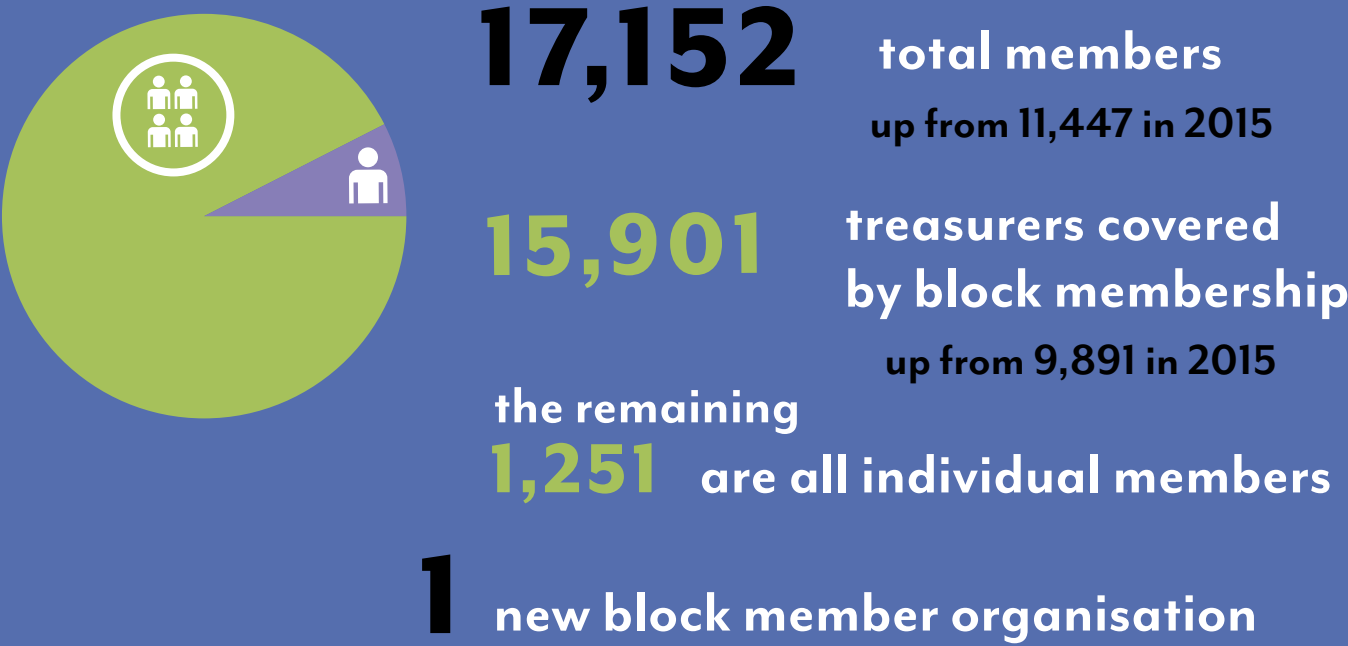
Ashley Ellis

ACAT Executive Officer – September 2021



Our year in numbers

A greater reach than ever before...



Working for church treasurers of all denominations



ACAT: A Year in Review

ACAT: Our Year in Partnership



Charity fund manager CCLA is one of ACAT’s longstanding Partners in Ministry and provided a keynote speech at our first virtual conference in 2020. Here, Josephine Carlsson, Church Ethics Lead, explains why CCLA remains committed to supporting ACAT’s work...

Churches have an unrivalled history of being at the centre of change in communities. Through our partnership with ACAT and as the largest manager of charity assets in the UK, we are proud to support them in this work.

As we recover from the pandemic, it is clearer than ever that investment markets can only ever be as healthy as the communities and environment that support them.

Whilst corporate sustainability has never been higher profile, we remain concerned that the world is not acting fast enough to meet the challenges we collectively face.

In addition to impacting upon our livelihoods, a failure to act on important issues will lead to market instability and poor outcomes for investors over the long-term. Modern Slavery, Climate Action, Biodiversity Loss, Natural Resource Crises and Mental Health deterioration are all listed by the World Economic Forum as key global risks.

For this reason, we believe that as investors we have a fiduciary, as well as a moral duty to drive positive change.

We want to have a significant positive impact through our investment and our engagement with companies to safeguard our communities and our future.

Inspired by the partnership approach that is at the centre of the UN Sustainable Development Goals, our experience shows us that collaboration is critical to mobilising action.

We recognise that we cannot do this on our own and we have a long track record of channelling our position as an investment manager into leading meaningful action across the investment community.





Report of the Corporate Trustee for the year ended 31 March 2021

The trustee company presents its annual report herewith, together with the financial statements of the charity, for the year ended 31 March 2021.

Reference and Administrative Details

Registered Charity number: 1072733

Principal address:

Administrative office

125 Coney Green Business Centre

Clay Cross

Chesterfield S45 9JW

Telephone: 01246 767787

Email: admin@acat.uk.com

Executive Officer of ACAT and Company Secretary of its trustee company (the Association of Church Accountants & Treasurers Corporate Trustee Limited):

Ashley Ellis

Trustee company directors as at the date of this report:

Catherine Beech

Greyham Dawes **TREASURER**

Ursula Fuller

Trevor James

Robert Meakin **CHAIR**

Roger Pinchbeck

Cyril Wood

Errol Vassell

- the provision of a regularly updated Members' Handbook covering many aspects of financial administration, accounting and other legislation with which churches must comply, as well as best practice in matters of charity governance;
- publishing a regular newsletter to all members;
- answering members' questions on specific issues and their advice-requests via a website helpline;
- arranging annual conference(s) with keynote speakers on relevant topics, open to members and non-members who can meet and discuss matters of common interest;
- holding regional training courses giving members and others the opportunity to network with their peers and increase their knowledge of relevant issues, as well as the new online training courses;
- encouraging denominations and other church groups to consider "block" membership for their treasurers at reduced annual subscription rates;
- championing members' interests as church treasurers by liaison with regulatory authorities and by responding to relevant public consultations as they arise.

Public benefit

For the public benefit, the Association aims to advance the Christian religion through the promotion of the efficiency and effectiveness of Christian churches and organisations by the provision, primarily to the Association's members, of advice, training in the role of the treasurer and information on accounting, financial, legal, governance and other related issues. Membership of the Association is by annual subscription, the modest level of which, the trustee believes, should not exclude any church treasurer or official with financial responsibilities from access to benefit.

Achievements and Performance

The services of ACAT have never been more essential than they are now. As the true financial repercussions of the Covid crisis continue manifesting themselves for churches, ACAT remains dedicated to supporting treasurers as they, in turn, facilitate the ministry of their church.

ACAT continues to look to the future positively to ensure that we continue to surpass the requirements of both treasurers and trustees.

During 2020/21, the Association had 17,152 members. Bar for the unforeseen impact of Covid, it is hoped that membership will increase in coming years. ACAT's website – which was launched in mid-December 2019 - combined with increased and improved communication should help consolidate existing membership while ensuring that even more new Block and individual treasurers can discover the benefits of ACAT membership in years to come.

ACAT and COVID-19

Throughout the pandemic, ACAT has consistently responded to requests for guidance and information resulting from phone calls, emails, post as well as via the website helpline in the most timely and appropriate manner.

We witnessed a marked increase in activity after the first UK-wide lockdown commenced on 23 March 2020. Subsequently, we have continued to respond in a timely manner despite all our employees working from home. In May 2021, ACAT also employed Peter Young – who also remains one of our volunteer trainers - on a part-time basis specifically to answer the increasing number of members' queries that are arising via the helpline. Peter brings a wealth of senior management experience in addition to having served as a treasurer for many years – and is a welcome addition to ACAT's team.

Since April 2020, there has been a dedicated "COVID-19 & Other News" section on ACAT's website. This is updated regularly with relevant information about fundraising and other appropriate news. The most relevant components of this information are also subsequently communicated directly to members via our monthly e-newsletter. Additionally, ACAT is increasingly utilising social

Structure, Governance and Management

Governing document

The charity is a Membership Association governed by its Constitution dated 11 February 1998 (last amended 15 October 2016). and is administered by a sole corporate trustee whose members and directors are determined by the Association's members, in general meeting, under the Constitution, which provides for:

- up to 12 members nominated by the charity to serve for three-year terms in office; including
- a Chairman elected for up to two consecutive three-year terms; and
- a limit of 16 including those co-opted by the Board until the next AGM. .

Co-option of directors and election of officers of the trustee company

The Board co-opts additional directors from among ACAT members, and other Christians with relevant skills and experience, who can help promote the most effective and efficient performance of the work of church treasurers and others involved in their charity's financial administration and public accountability. The Board also elects a Treasurer and may appoint a Company Secretary or Deputy.

Objectives and Activities

The trustee has given due consideration to the Charity Commission's public benefit guidance in planning and managing the Association's activities, which comprise:



media to connect and engage with our members as well as Christian denominations with whom we wish to work to ensure that the myriad benefits of ACAT are clear. We now have around 300 followers on Twitter garnered through organic growth - and believe that there is opportunity to build on this.

e-newsletters and Members' Handbook

Our e-newsletters provide members with regular updates. For much of the year, these e-newsletter have been distributed twice a month – with one dedicated to news while the other specifically covers training opportunities. All are tailored to meet the specific needs of both Block and individual members.

The Members' Handbook, originally formatted as an A5 paperback for members, is now available in its entirety in a dedicated section on the ACAT website. In November and December 2020, ACAT updated several components of this guide following recommendations from our Treasurer Greyham Dawes. ACAT would like to thank Greyham, for his outstanding work on this project and ongoing support over many years. Greyham will be leaving his role as Treasurer on September 16, 2021 – but we are delighted that he will continue to support ACAT as a consultant.



Online Learning

Over the past year, ACAT has reached more delegates than has previously been the case as a direct result of our schedule moving entirely online. Between September 12, 2020, and the end of March 2021, 10 courses comprising 28 sessions took place.



After a significant period of trial and development, “Being a Treasurer: The Basics” become the first training course to be made available as a webinar in September 2020. The course was split into three two-hour sessions. Initially, 40 places were made available on each session. It quickly became obvious that there was a great demand for ACAT’s new online courses – and two sessions were fully booked within a week. ACAT would like to especially thank volunteer trainer Manny Kemp for his sterling efforts in developing and abridging these sessions in conjunction with our staff.

We subsequently found that other courses that we launched virtually - including ‘Gift Aid: Maximising the benefits and reducing the pitfalls’ and ‘Risk and Health and Safety Management’ - sold well and were exceptionally well received by delegates.

Our training work would not be possible without the hard work of our team of volunteer trainers. The training courses we run each year are only possible because of their expertise, commitment and cooperation. ACAT continues to seek yet more volunteer trainers to enhance our current range of courses while simultaneously spreading the workload in the future. In the wake of the pandemic, we intend to provide both online and regional onsite training events.



The ACAT Conference

The ACAT 2020 Conference, entitled “The Challenge of Change – Securing Your Church’s Financial Future”, also took place virtually for the first time. ACAT is most grateful to CCLA, who returned as our headline sponsor for that event. CCLA is the UK’s leading Fund Manager for Christian churches and charities, with 60 years’ experience of providing competitive and attractive investment management services.

The 2020 conference proved an ideal opportunity for members to discover more about the key issues affecting church treasurers and the truly essential role they play in enabling their church’s mission. Speakers from The Charity Commission, The Ecumenical Council for Corporate Responsibility (ECCR), Anthony Collins Solicitors, the Diocese of York Generous Giving Team, the Association of Charity Independent Examiners (ACIE) and CCLA – among others - were all represented. The event was attended by more than 250 different delegates from across the country. The event was also sponsored by many of our Partners in Ministry drawn from the worlds of church accountancy software and utility providers – besides others.

Due to the ongoing issues posed by the pandemic, ACAT has taken the decision to host our 2021 conference online for the second consecutive year. Entitled *Mission-Driven Finance: The Way Forward Post-Covid*, the conference will begin on Saturday, October 9, and consist of eight stand-alone one-hour webinars which will take place over the following week. ACAT is delighted that CCLA has decided to return as the event’s headline sponsor. There will be a host of leading external speakers from organisations that include: the Ecumenical Council for Corporate Responsibility (ECCR); law firm Keystone Law; the Diocese of York’s Generous Giving Advisor; and Kingdom Bank -among others. The event will conclude with an interactive Annual General Meeting (AGM) at 2pm on Saturday, October 16, which will be followed by a ‘trade show’ which will afford opportunity for sponsors to meet attendees in person.

Over the past financial year, ACAT has continued to achieve its primary purpose not only through its advice and guidance services but also through its extensive list of training courses – which are open to non-members as well as existing members. The training courses ACAT has held in 2020-21 are briefly described below.

ACAT Courses

The pandemic’s arrival prompted both the suspension of all in-person courses and the online migration of ACAT’s training schedule. Consequently, no courses were run between April 1, 2020, and September 12, 2020. Once the online training schedule resumed, 10 courses – across 28 sessions - were offered between September 12, 2020, and March 31, 2021.

Being a Treasurer - The Basics

Our virtual training programme was launched with our ‘Being a Treasurer – The Basics’ course. This was deliberately chosen due to its enduring popularity. The course covers almost everything church treasurers need to get started, including an introduction to subjects as diverse as VAT, employment issues, record-keeping and annual accounting. In addition, it examines the best way to communicate with the trustees, the clergy, the congregation and the wider public.

This course, which recognises that the role of a volunteer treasurer is frequently a very lonely and unsupported one, was led and facilitated by one of our dedicated team of experienced volunteers. It consistently sold out when it was offered in the 2020/21 year.

Further ACAT Courses

Once ACAT’s virtual training schedule had successfully been established, we also hosted two further courses in 2020/21: ‘Gift Aid: Maximising the





benefits and reducing the pitfalls'; and 'Risk and Health and Safety Management'.

There was clearly great demand for *Gift Aid: Maximising the benefits and reducing the pitfalls* with all course sessions either selling out or selling exceptionally well. The course focuses on the way that gift aid can provide a significant additional source of funding for most churches while highlighting the dangers that are present if churches try to stretch the benefits too far.

The *Risk and Health & Safety Management* course also sold very well. This course – which was launched in 2019/20 – was designed on ACAT's behalf to provide a grounding in health and safety management in churches for anyone responsible for exercising the church's duty of care to its staff, volunteers, congregation and the wider public.

ACAT has built on the success of these initial virtual courses and – at the time of this report's completion in September 2021 – we have also successfully converted other courses for an online audience including: *Budgets and Planning*; *Independent Examination*; and *Accruals Accounting - Accounts for Larger Churches*.

In February, ACAT also devised and delivered a new course called '*Finance and Legal Skills for Clergy*' at Westcott House Anglican Theological College, in Cambridge. Around 15 final year ordinands were trained via Zoom over three one-hour morning sessions.

Tutors are recruited from the trustee company and from the ACAT membership, and also include other specialists as we continue to break new ground.

Future Training Plans

In April 2021, ACAT launched our new *Trustee Training for Churches* course. This is intended to ensure that church trustees have the requisite skills to meet their legal and moral obligations. It was devised in response to feedback we've received from members and was tailored to ensure that trustees have the knowledge to consistently manage their churches in the most appropriate way.

Trustee Training for Churches was split across two sessions with the first covering an introduction to the charity legal framework and the concept of a trustee, an overview of church and charity governance and key processes for appointing, training, and managing trustees. Session two explores the legal duties of trustees as set out in Charity Commission guidance entitled 'The essential trustee: what you need to know, what you need to do'. This course was devised and created by ACAT's volunteer trainer Manny Kemp.

ACAT's new *Finance and Legal Skills for Clergy* was also delivered to around 50 finalists at Ridley Hall, an Anglican theological college in Cambridge, during a two-hour session over Zoom in May. Work is also currently ongoing to adapt this content into a tailored *Finance and Legal Skills for Ministers* course at Oak Hill College, in North London. This course is expected to be delivered in autumn 2021. At the request of the college's president, an 'asynchronous learning' delivery approach is being taken which means that students will be invited to watch videoed modules linked to slides and case studies in their own time. Significantly, this is the first time that ACAT has adopted this approach to delivering training courses.

ACAT has been actively seeking to grow the number of trainers we have nationally – and particularly in the North of England – to ensure that we are able to cater for demand once we are able to resume in person training. Further progress continues to be made in this respect, which should enable us to spread the work more evenly as membership and the number of virtual courses offered increases.



Representing ACAT's members

The Association continues to work closely with government agencies and other national bodies and is recognised as an organisation able to represent a large number of small Christian Church charities.

As part of our strategy for increasing the effectiveness of this work, we have traditionally organised an "away day" for board members, and also for trainers, as early as possible in each calendar year to identify emerging issues and review our planning for the coming years. Since the onset of the pandemic, we have organised regular online meetings for trainers.

The trustee continues to have discussions with the Charity Commission and HMRC/Treasury on matters of interest to churches. We also liaise with the Charity Finance Group (of which we are a member), the Charity Tax Group, the Churches Legislation Advisory Service, the Institute of Chartered Accountants for England and Wales (ICAEW) and the Association of Charity Independent Examiners (ACIE).

Advice Line

The advice line is an invaluable resource for our members with hundreds of queries submitted and answered every year. The advice line is supported by the staff in the Clay Cross office, and where necessary answers are provided by members of the training team supported by specialist directors.

Trainers and Partners in Ministry

Our dedicated team of volunteer trainers facilitate ACAT's work and we would not exist without them. Their contribution is of fundamental importance to ACAT's continued success. The trustee would like to take this opportunity to acknowledge – most gratefully – the essential contribution they make.

In addition, the trustee gratefully acknowledges the contribution made by our other Partners in Ministry, including: CCLA; the Association of Charity Independent Examiners (ACIE); Liberty Accounts; Data Developments; Kingdom Bank; easyfundraising; and ECCR, among others

The Board would also like to thank ACAT's team of dedicated part-time staff: Joy Spencer (Finance Officer), Cath Fox (Training Officer), Nick Fox (Membership Officer) and Ben Rooth (Communications Officer) for their work over the past year in ensuring ACAT's objectives and activities were consistently upheld to the highest standards.

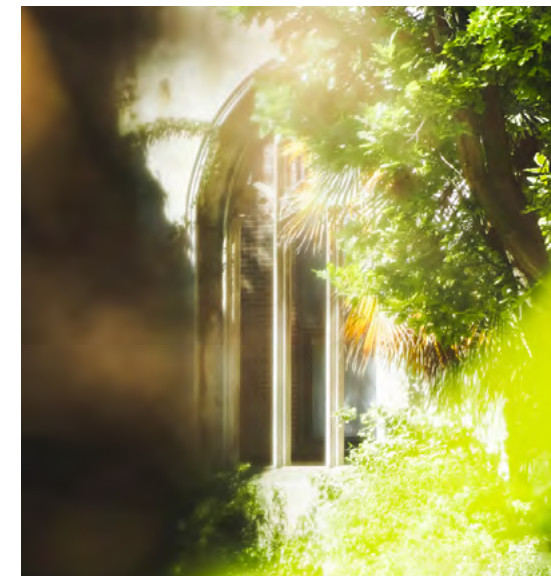
Finally, the Board would like to thank Ashley Ellis for his outstanding work as ACAT's Executive Officer as the Association looks to help even more church treasurers nationally as the pandemic abates..

Future plans

ACAT remains resolutely committed to supporting an ever-increasing number of church treasurers in their roles.

As a direct result of the pandemic, we have sought to hone and refine our ability to offer high-quality courses online. Early indications are that there is a great demand for these, with delegates quickly booking onto the courses from all parts of the UK. In 2020/21, ACAT liaised with our existing trainers to ensure that they are comfortable delivering their courses virtually. All of our courses are expected to ultimately become available online in the future.

Partnerships remain key in developing the work of ACAT and Ashley continues to work with various organisations – across insurance, investment, software and banking, etc. – to enhance the support that treasurers can receive from their ACAT membership.





Financial Review

Reserves policy

The trustee considers that the Association's unrestricted year-end reserves of £121,982 (2020: £88,757) are in line with the policy level of at least 6 to 12 months of planned expenditure for the current financial year. The 2020-21 COVID-19 adjusted spending budget is approximately £137,500.

Finances (Unrestricted)

Total income for the year was £137,290, down from £148,954 in 2019-2020. This was mostly due to the immediate cessation of in person training sessions due to the pandemic. Total expenditure was £109,802 against £160,649 for 2019-20. The reduction in expenditure reflects the fact that ACAT moved all the training to online only. This resulted in an operating surplus of £27,488 (2019-20 deficit: £11,695). The operating surplus can be attributed to ACAT's courses and conference taking place virtually – in contrast to previous years when physical events have always been staged. After including a holding gain on the investment in Charifund Units £5,737 (2018-19 loss: £7,116) due to a sharp rise in the markets following COVID-19, the surplus for the year was £33,225 (2019-20 deficit: £18,811), increasing ACAT's total unrestricted reserves from £88,757 to £121,982

Statement of Trustee's Responsibilities

The trustee company is responsible for preparing the annual report and the financial statements in accordance with applicable law, the Charities Statement of Recommended Practice (SORP) (FRS102) and the United Kingdom Accounting Standard on which it is based (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales, the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of ACAT's Constitution require the trustee to prepare financial statements for each financial year which (unless the receipts and payments option is chosen) must give a true and fair view of the state of affairs of the Association and of its incoming resources and application of resources for that year.

In preparing those accruals-based financial statements, the trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102), as adopted;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable the trustee to ensure that the financial statements comply with the Charities Act 2011 and the regulations thereunder and the provisions of the Constitution. The trustee is also responsible for safeguarding the assets of the charity and ensuring their proper application under charity law and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board on 18th September 2021 and signed on its behalf, as authorised, by:

Robert Meakin

Chairman

Statutory Accounts: Year to 31st March 2021

Statement of Financial activities	31st March 2021	31st March 2020
Income	£	£
Membership Fees	103,465	102,212
Conference and Training Receipts	29,335	41,828
Gift Aid Tax Recoverable	2,518	2,417
Investment Income	1,364	1,861
Other Income	609	636
	137,290	148,954
Expenditure		
Conference and Training Costs	419	33,023
Printing, Stationery and Postage	552	2,733
Newsletter Costs	0	2,205
Administration (Note 3)	96,157	95,419
Marketing/Liaison Costs	0	239
Website and IT Costs	9,604	21,373
Trustees/Meeting Expenses	0	3,484
Legal, Professional, Insurance,	2,051	1,378
Subscriptions, Gifts and Donations	1,019	795
	109,802	160,649
Net Operating (deficit)/ Surplus	27,488	(11,695)
Investment (loss)/gain	5,737	(7,116)
Net (deficit)/Surplus for the year	33,225	(18,811)
Balance of Funds Brought Forward	88,757	107,568
Balance of Funds Carried Forward	121,982	88,757

Balance Sheet	31st March 2021	31st March 2020
Office Fixtures and Fittings	2,622	2,850
Investments	30,502	24,765
Total Fixed Assets	33,124	27,615
Current Assets and Liabilities		
Cash and Bank Current Accounts	117,252	72,974
Bank Deposit Accounts	21,501	21,475
Debtors and Prepayments	6,305	6,203
Stock - Handbooks	-	-
Current Assets Total	145,058	100,652
Deferred Income	(52,900)	(38,459)
Creditors Due within One Year	(3,300)	(1,051)
Net Current Assets	88,858	61,141
Total Net Assets	121,982	88,757
Funds		
Unrestricted General Funds	121,982	88,757
Designated Funds	-	-
TOTAL	121,982	88,757

Approved by the Board on 18th September, 2021 and signed on its behalf by Robert Meakin (Chairman)



Notes to the Financial Statements

These Financial Statements are on the historical cost basis under Section 1A of FRS102, and the Charities Act 2011, in accordance with the Charities SORP(FRS102), effective 1 January 2016, but with investment securities carried at fair value as required by the SORP. In the absence of new regulations relating to SORP(FRS102), the “true and fair override” provision within the 2008 regulations under the 2011 Act is invoked for the adoption of SORP(FRS102) as the relevant current replacement for SORP 2005.As a charity, ACAT is a public benefit entity within the meaning of FRS102. The deemed future element of Membership Renewals is accounted for as Deferred Income. Interest on Term Deposits is accrued daily. The Association has only basic financial instruments under FRS102, which (apart from investment securities) are all accounted for at their settlement value.

1. Office equipment costing at least £1,000 per item/ set is capitalized and depreciated at an average annual rate of 25% on cost, depending on its estimated useful life.
2. Incoming and outgoing resources: Gift Aid tax claims are accrued as ‘probable’ when the entitlement arises; other income and all expenditure when receivable or incurred.
3. Membership Administration includes salary costs of ACAT’s four part-time staff (FTE:3) comprising Salaries, NIC & Pension costs £88,280 (2020: £81,450), including any holiday pay accruals.
4. Related Party transactions: £3,213 was reimbursed to nine directors of the trustee company for travel, subsistence and other costs to do with meetings, training events and conferences (2020: £2,504). There was no trustee-remuneration. There were no other related party transactions in the year.
5. VAT: The Association is not VAT –registered and its activities are considered outside the scope of Value Added Tax. Irrecoverable input tax is included in the relevant expenditure.
6. Deferred Income: Membership, once renewed, is deemed to accrue month by month, counting future months’ fees as “deferred income”, together with any Grants only for use in future financial years.
7. Lease of office premises: The Association has a three-year lease on its office premises at Clay Cross, Derbyshire, at an annual rental of £5,253 the minimum rental commitment being for three months.
8. Basic financial instruments are accounted for at their settlement value. The Association has no other financial instruments as defined by FRS102.



Independent Examiner’s Report

Independent Examiner’s Report to the Trustee of the Association of Church Accountants and Treasurers.

I report on the accounts of the charity for the year ended 31st March 2020, which are set out on pages 13 and 14 in this Report.

Respective responsibilities of the trustee and examiner.

The charity’s trustee is responsible for the preparation of the accounts. The charity’s trustee considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to :

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner’s report.

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a ‘true and fair view’ and the report is limited to those matters set out in the statement below.

Independent examiner’s statement.

In connection with my examination, no matter has come to my attention:

1. which give me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bryan Lewis ACMA, CGMA

Date: 18th September, 2021

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acat 
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