

**YEAR ENDED
31 MARCH 2024**

ANNUAL REPORT
Association of Church
Accountants & Treasurers





The Association of Church Accountants and Treasurers (ACAT)

The mission of the Association of Church Accountants and Treasurers is to advance the Christian faith by supporting treasurers and trustees from all denominations and organisations.

Since 1998, ACAT has been at the forefront of training and supporting churches, adapting to changes in the law that demand higher accounting and management standards. We are proud to represent the interests of all churches equally, regardless of their size or denomination. With over 16,000 members, churches rely on us to ensure sound guidance on financial practices and effective governance.



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How we serve

We aim to maximise the positive impact churches have on their communities by improving the effectiveness of governance, financial management, leadership and administration.

To achieve this, we serve in four major ways:

TRAINING COURSES

We hold these across the country and online to give you the skills you need.

HANDBOOK & ONLINE RESOURCES

These are regularly updated with useful information on topics like bookkeeping, fundraising, independent examination, budgeting, taxation and more.

NEWSLETTERS

They help you stay informed about the latest news as well as encouraging you to think about your role in the Church.

HELPLINE

Gain personalised help for your specific questions.

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 trustee and 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. We provide wider public benefit by helping the Church manage and steward its financial resources effectively through equipping our members to perform their roles well.



Renewed Focus

Dear Members

Reflecting on the past year we as your ACAT Board want to share with you our experience of the year and offer thoughts to our future. St Paul in his closing remarks of his second letter to the Corinthian Church placed as an emphasis on unity of mind and living in peace. As a Board we have been unified in working with Ashley and our excellent staff and volunteer team to serve you, our members. In serving you well we help equip churches to serve their communities in witnessing the love of Christ- there can be no better way of giving public benefit. With this in mind we have a renewed focus on continuing to improve how we support you in your finance roles and in doing this we believe we share in your mission.

Our core activities continue to develop in line with your needs. Our report offers more detail but just a few highlights are:

- 26 on-line training courses with 815 delegates booked to attend
- Accessible web-site resources on key topics in church finance
- A well received monthly newsletter with legal, regulatory and topical updates
- 321 help-line queries answered

Our pace of change has been steady in exploring new formats for training and improving accessibility. With the support of our sponsors and mission partners we are continuing with the in person annual conference as we believe it is important for treasurers and church finance staff to have the opportunity to meet others, network and have the opportunity to hear from others.

In looking to the future, we intend to modernise our constitution to that of a Charitable Incorporated Organisation to replace the more complex charitable association administered by a non-charitable trustee-company set up that we now have. This is about more than good administration as it offers an opportunity to have a conversation with our members and to reflect on what we are set up to do and how this may need to be changed to best meet the needs of the future.

We aim to continue growing our membership and we welcome all denominations and traditions so that we can serve the Church well in the years ahead.

Errol Vassell

Chair





HOW ACAT serves



- Training
- Website
- Helpline
- Newsletter



Training

A complete strategy



*Cath Fox,
Administration Officer
(Training)*

We have continued to offer our training courses online to ensure they are accessible to as many members as possible. The geographical spread of attendees shows the success of this as we welcomed treasurers and trustees from Cornwall, Kent, Wales, Scotland, the Midlands, London, Yorkshire and the North West.

The in-person courses that we have delivered have been for block members, where attendees have been more local to the venue, and this has worked well.

The offering of 2 hybrid courses, based in Cambridge, show we worked closely with members. We will continue to develop hybrid courses as we look to the possibilities for the future.

Our training programme this year has had something for the new treasurer and the more experienced treasurer, as well as more courses for trustees.

The 12 different courses that we have been able to offer this year have ranged from our ever popular 'Being a Treasurer: The Basics' and Gift Aid courses to the more specialist 'Tax Issues for churches that trade' and the 'Health and Safety and Risk Management course'.

We have worked with partner easyfundraising to offer a seminar explaining how funds can be raised whilst shopping online.

This year we also gratefully welcomed trainers from our partners ACIE (Association of Charity Independent Examiners) to deliver 3 courses relating to independent examinations and the problems and pitfalls of accounting for church receipts and payments/ income and expenditure.

This varied and interesting programme would not be possible without the dedicated team of trainers who give of their time and expertise. The transitioning to online training has been successfully navigated by the team so that we are now able to offer the extensive programme of mixed online and in-person courses, both open to all and for block members. Our thanks go to each and every one of our trainers for their support and continued encouragement.

Attendance at courses continues to be encouraging and feedback remains positive with helpful constructive criticism. Any feedback will always be welcomed as we develop the training programme further.

Looking ahead



Online



In-person



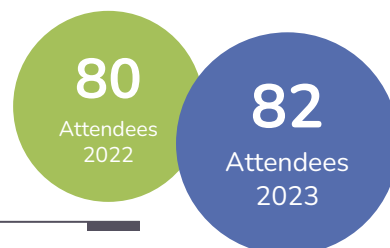
Hybrid



On-demand

Our popular and valued courses will remain available online. To ensure accessibility for all members, we will keep varying the days and times these courses are offered. We are actively exploring new courses and considering alternative formats for existing ones, with a focus on providing more content for treasurers and trustees. We are committed to enhancing the resources available to our members, particularly through the members' area of our website. Furthermore, we are investigating the possibility of offering on-demand video training as another option.

2023 Conference



This year's conference was in Birmingham, making use of the conference space at the Priory Rooms, the Quaker meeting house in Birmingham. We were also able to offer the Conference via a livestream for those not able to travel.

We changed the format from recent years to have a greater focus on workshops, offering delegates the opportunity to attend 4 workshops from a possible 6.

The content explored at the conference was again varied, with an inspirational keynote presentation from Nigel Davies, ACAT Director. The workshops included sessions from the Parish Giving Scheme and CAF Bank. Other sessions focused on generating income and independent examinations.

Delegate attendance remained similar to recent years and feedback, formal and informal, was encouraging as the benefits of attendance were highlighted. Delegates felt welcomed and looked after. The workshops proved enjoyable and helpful, and the informal conversations with sponsors and delegates were welcomed and valued by many.

Our Annual General Meeting (AGM) was again held at the end of the day giving us the opportunity to officially accept the Annual Report and Accounts for 22/23. We also thanked all involved with ACAT, including a special thank you to our retiring Director Trevor James.

We were grateful to our main sponsors CAF Bank and CCLA for their continued support of the work that ACAT does and the support they offer to church treasurers and trustees.

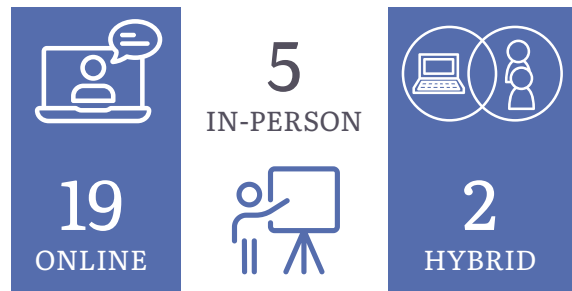
The range of exhibitors in attendance provides an added dimension to the day as delegates can ask questions and hold conversations on a one-to-one basis. We are as always grateful to those who supported our 2023 conference in this way: Data Developments, Liberty Accounts, Easyfundraising, iKnow Church, ACIE, Bates Wells, Parish Giving Scheme and Trinitas Insurance.

Our thanks to all involved in making the Conference a success, from ACAT staff and Directors to our sponsors and exhibitors, to the staff at Priory Rooms Birmingham and most of all to the delegates for their engagement and encouragement.

Training stats

This year, we offered a total of **26 courses**, including, 6 specifically designed for block members. Of these courses, **5 were in-person**, **19 were online**, and **2 were hybrid**. There were 36 sessions in total, ranging from one-hour online sessions to full-day in-person events.

26 COURSES OFFERED



A total of **815 delegates** booked to attend these courses, resulting in an average of **31 delegates per training session**. We also promoted our support and training by attending events. Overall, we provided **12 different courses this year**.

Our rating



95% of people rate us Good or Excellent



According to the ACAT 'Training Feedback Questionnaire,' Financial year 2023/2024

Website

Our resources



*Robin Jones,
Marketing, Digital and Media
Officer*

The website is the starting point for almost everyone accessing ACAT. Whether it be to book a session or find an answer to a question the website is available 24/7.

Over the last year, we have continued to update the website with the latest news, training, and handbook updates.

Keeping information up-to-date can always be tricky but is crucial to enable our members to see the correct answers to the questions. This is why over the last year we have continued to check the Member's handbook for any changes to the advice on common issues in church finance that need to be made.



The website has facilitated the booking of over 800 delegates to 26 different courses. We have also added various news items and newsletters to make the website a one-stop place for information. You may have caught some of our special news items on ACMs, the Chancellor's budgets, and Church policies.

Our FAQ section is also growing every week with new questions being asked and comprehensive answers being given. We retain the FAQs as a useful quick reference resource as very often your question will also have been asked by someone else.

Looking ahead

The future is exciting for the ACAT website. Currently, we are exploring adding more resources including on-demand training, improving search functionality and opportunities for a redesign.

All of this is to make the website more accessible and easier to use for all members. We understand that most church treasurers and trustees are volunteers and therefore may need to ask a question at any time of the day or night. We want to put the answer to that question right at their fingertips as soon as they log-on.

Helpline Offering support

299

Enquiries
ACAT financial year
2022/2023

321

Enquiries
ACAT financial year
2023/2024



*Peter Young,
Administrative Officer
(Membership Support)*

Handling church finances requires a wide span of knowledge. Not only is it almost impossible to know everything that there is to know about this subject, but different opinions are often expressed. The ACAT Helpline is set up to assist church treasurers, trustees and others in similar roles within the church to answer your enquiries where you can't find the answer elsewhere or where there is a divergence of opinion.

During the last year, the Helpline handled 321 (last year 299) enquiries from a range of churches and denominations. The enquiries covered a wide range of topics. There is often a topic which we haven't come across before so it's a question of learning something new. We are grateful to colleagues whom we can call upon when something new is asked or where there is a difference of opinion – we thank them for their input.

In responding to enquiries, we always look to explain the underlying issue. In doing so, we usually quote from the source material and provide a link for the enquirer so that they are able to rely on the information given. The source material is often our handbook and the FAQ both of which are available on our website. These sources of information are kept up to date.

It has also been a privilege to write the Q&A section in the general newsletter that is issued each month. We choose topics that come up regularly to help church treasurers in their role.

We aim to answer enquiries as quickly as possible and many within a few working days. The timescale depends on the complexity and topic of the question. We prefer to answer enquiries by email and, on occasion, will ask for more information to help us give the right answer.

“ I've been a member of ACAT for several years and value the helpline as a trusted resource. Whenever I've contacted them for advice on behalf of my clients it has been handled quickly and with thoroughness. Matters have covered VAT and Village Hall usage for a new build, recommendations for training courses for specific role holders and this year we discovered an error which dated back several years. Trustees immediately asked me for my advice and it was so reassuring to be able to contact the ACAT helpline, and explain the incident and why we weren't certain of the implications and ask for guidance on the best way forward. The answer was forwarded to the trustees and we were able to move forward with dealing with the incident.

Wendrie Heywood

Newsletter

Stay in the loop



*Robert Scott-Biggs,
Newsletter Consultant*

Since its infancy ACAT has relied on its periodic newsletter as a means of staying in touch with its members. Charity legislation has developed significantly since ACAT was formed in 1998. Churches of all denominations need to be kept fully informed of the changes to their statutory obligations. The newsletter aims to achieve that.

The newsletter provides summary updates of related changes to charity law in those areas of church life and administration for which members are responsible. Examples of good practice are included together with thoughtful perspectives on wider issues of church life.

The Helpline is a key service for members. Questions, together with the responses provided, were included in the newsletter for the first time this year. Information on future training events is also featured, together with initiatives from organisations linked to ACAT through our “Partners in Ministry.”

Each month we aim to create an easily readable style, covering Charity Commission updates and governmental policy changes, amongst many other topics.

In the past year we have featured information and updates on a wide range of issues, including:

- Charities use of social media
- New Charity annual return
- Guidance notes for charity trustees
- How the tax system works for charities
- A new fundraising code of practice
- Banks and their relationship with charities

The newsletter has been structured so that the contents fall into a simple format enabling the reader to readily find the various content sections.

In addition to the regular items, more substantial articles are to be found on the ACAT website as stand-alone pieces.



Of those surveyed said the Newsletter 'Encourages me in my work for the church.'



Of those surveyed said the Newsletter 'Informs me of important charity law updates.'



Looking ahead

We are concerned to ensure that the newsletter continues to be a key aspect of ACAT's communication with its members. With that in mind the May 2024 edition included a simple questionnaire asking for the views of readers as to its relevance, format, length, style, and suggested improvements.

Thank you for your very positive feedback to date. Rest assured we will endeavour to continue producing a newsletter which readers look forward to each month, supporting and encouraging the churches' ministry of administration.

Feedback

“

I am Diocesan Giving Advisor at The Diocese of Manchester, which has a block ACAT membership. We encourage clergy and laity from our churches to set up their own individual membership accounts for free as there is lots of useful information and guidance available on the ACAT website and via their regular newsletters. For new Gift Aid Secretaries and Treasurers, we encourage them to use the website resources as part of their initial training, and annually in the autumn we also deliver a Treasurer training course in partnership with the ACAT training team for new volunteers, or those who need some additional support. We are looking at ways to further develop our relationship with ACAT to offer additional training course opportunities to our churches.

On a personal level, I value the working relationship I have with Ashley and his team. The ACAT newsletter is valuable in my diocesan role because I occasionally spot useful nuggets of information that I can share with diocesan colleagues and our churches. As an example, I recently worked in partnership with HMRC to update their Gift Aid Small Donations Scheme (GASDS) guidance so that all device donations of £30 or less are claimable. The HMRC website guidance has now been updated with this information, and this was reported in a recent ACAT newsletter article.

**Paul Bailey, Diocesan Giving Advisor,
Diocese of Manchester**

”



Final thoughts



- CEO report



26 Years of ACAT excellence

Dear Members

I am proud of what we have done together this past year and excited for what lies ahead for ACAT. As we enter our twenty-sixth year as an organisation, ACAT is in great shape with over 16,000 members. We are determined to do whatever we can to assist you in the critical work you do for churches and charities.

Looking ahead, our vision for the future includes improving our training opportunities. We know the demands on church accountants, treasurers and trustees are always changing, and we want to reflect this in the support we provide. In the coming year, we will continue our work to develop on-demand video training. These videos will allow you to learn at your own pace and convenience. We will still offer live Zoom training and in-person training for those who want a more interactive approach. We want to provide you with options to learn in the way that best fits your needs.

Making our resources easier to find is another goal. We plan on updating our website to be more member-friendly. Expect improved search capabilities and potentially even an app to allow you to access our resources more easily. We are developing guides to assist you in finding your way around the website and using our services. Our aim is to make it simple for you to find the information and support you need.

A further focus is to formalise our relationships with key church institutions, and partner organisations. By doing so, we can work more effectively together which we believe will lead to new opportunities to improve our training, resources, and other support.

In conclusion, the future holds exciting potential for ACAT. The plans highlighted here are just some of the plans we have to help ACAT be even more successful in serving the Church of Jesus Christ. I wish to express my personal thanks to our employees, trainers, members, partners and trustees for their faithfulness and trust. Together we will meet the challenges and embrace the opportunities of the road ahead, growing God's kingdom together.

Thanks for being part of ACAT.

Ashley Ellis

Chief Executive Officer



ACAT and its corporate trustee

Structure, governance and management



- Reference and administrative details
- Governing document
- Co-option of directors and election of officers of the trustee company
- Public Benefit
- Financial review



Reference and administrative details for the year ended 31 March 2024

Registered Charity number: 1072733

Principal address:

Association of Church Accountants and
Treasurers
1st Floor, Block C, The Wharf,
Manchester Road, Burnley,
Lancashire, BB11 1JG

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:**

Errol Vassell - Chair

Livia Velicu - Vice Chair

Ursula Fuller

Nick Donaldson

Mark Heaton

Immanuel Kemp

Nigel Davies

Greyham Dawes

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 people 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.

Public benefit

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

- 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 regular newsletters 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 nationwide 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 and trustees 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.

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 trustee, 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. We provide wider public benefit by helping the Church manage and steward its financial resources effectively through equipping our members to perform their roles well.

Financial review

Reserves Policy

The trustee considers that the Association's unrestricted year-end reserves of £164,847 (2023: £157,727) are in line with the policy level of at least 6 to 12 months of planned expenditure for the current financial year. The 2024-2025 spending budget is approximately £154,000. The board set the target level mindful that having reserves in this range ensures the smooth operation of its services to assist members and to manage any unforeseen fluctuations in income. Our largest resource and cost is our expert staff, so having reserves at this level enables the board to take considered and timely action to adjust staffing levels where needed, whether to hold a vacancy or to invest in a new role to expand in advance of future income.

Finances (Unrestricted)

Total income for the year was £149,870, up from £140,509, in 2023-2024. Total expenditure was £142,189 against £149,181 for 2022-23. This resulted in an operating surplus of £7,681 (2022-23 deficit: £8,671). The surplus in 2023/2024 is due to increased income in many areas, particularly training, conferences and investments and reduced expenditure in conferences, staff expenses and meetings. After allowing for a modest loss on the investments of £561 (loss previous year £2000) overall funds for the year increased by £7,120 (2022-23 deficit £10,672), increasing ACAT's total unrestricted reserves from £157,727 to £164,847. Looking to the future the trustee has determined that the modest excess in reserves is applied to continuing with the in-person annual conference and, subject to member approval, to covering the expenses involved in converting to a charitable incorporated organisation.

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.

Financial review

continued

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.

The Trustee's Report on pages 5 to 19 is as approved by the Board on 24th September 2024 and signed on its behalf, as authorised, by:

Errol Vassell
Chair



ACAT financial statements

Including the independent examiner's report



- Statutory accounts
- Financial statements (notes)
- Independent examiner's report

Statutory accounts

Year to 31st March 2024

Statement of Financial Activities

	31st March 2024	31st March 2023
Income	£	£
Membership Fees	112,836	110,768
Conference and Training Receipts	28,670	23,400
Gift Aid Tax Recoverable	2,585	2,817
Investment Income	4,798	2,426
Other Income	981	1,098
	149,870	140,509
Expenditure		
Conference and Training Costs	12,746	19,266
Printing, Stationery and Postage	344	318
Membership Support (Note 3)	112,613	110,475
Website and IT Costs	11,332	14,383
Trustees/Meeting Expenses	766	1,813
Legal, Professional, Insurance	3,312	1,982
Subscriptions, Gifts and Donations	1,076	944
	142,189	149,181
Net Operating deficit/surplus	7,681	-8,672
Investment loss/gain	-561	-2,000
Net movement in funds	7,120	-10,672
Balance of Funds Brought Forward	157,727	168,399
Balance of Funds Carried Forward	164,847	157,727

Statutory accounts

Year to 31st March 2024

Balance Sheet

	31st March 2024	31st March 2023
Office Fixtures and Fittings	1,157	279
Investments	30,164	30,725
Total Fixed Assets	31,321	31,004
Current Assets and Liabilities		
Cash and Bank Current Accounts	159,178	134,383
Bank Deposit Accounts	22,956	21,891
Debtors and Prepayments	7,418	23,548
Current Assets Total	189,552	179,822
Deferred Income	(56,026)	(53,099)
Net Current Assets	133,526	126,723
Total Net Assets	164,847	157,727
Funds		
Unrestricted General Funds	164,847	157,727
TOTAL	164,847	157,727

The statutory accounts as set out on pages 21 to 23 were approved by the Board on 24 September 2024 and signed on its behalf by Errol Vassell (Chair)

Financial statements

notes

These Financial Statements are on the historical cost basis under FRS102, and the Charities Act 2011, in accordance with the Charities SORP (FRS102) (2019), 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. There were no material uncertainties affecting ACAT’s financial viability for the next twelve months.

1. Incoming and outgoing resources: Interest on the Bank Deposit (term: less than 3 months notice) is accrued daily; Gift Aid tax claims are accrued as ‘probable’ when the entitlement arises; other income and all expenditure when receivable or incurred. The total expenditure for independent examination included in the accounts was £500 (2023: nil). The value of volunteer-services has been excluded from the Accounts.
2. Related Party transactions: £497 (2023: £671) was reimbursed to six directors of the trustee company for travel, subsistence and other costs to attend meetings, training events and conferences. There was no trustee-remuneration. There were no other related party transactions in the year.
3. Membership Support costs include for ACAT’s six part-time staff (FTE:4) Salaries £72,798 and PAYE/NIC & Pension costs £28,558 (2023: £80,532 and £16,109 - total £96,641). The Board has decided to depart from the requirement of SORP paragraph 9.32, because ACAT’s Executive Officer is not a Board Member nor related to any of the Directors and the Board considers that there is no benefit to accounts-users in disclosing the exact amount of employee-benefits for ACAT’s key management personnel. The Board has decided on a banded disclosure and the total cost of key management personnel falls in the range of £40,000 to £50,000. No staff member earned more than £60,000.
4. 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.
5. Office equipment costing at least £1,000 per item/ set is capitalised and depreciated at an average annual rate of 25% on cost, depending on its estimated useful life.
6. Basic financial instruments are accounted for at their settlement value. The Association has no other financial instruments as defined by FRS102.
7. Deferred Income: Block 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.
8. Lease of office premises: The Association has a three-year lease on its office premises at Clay Cross, Derbyshire, at an annual rental of £5,895 the minimum rental commitment being for three months. Post the year-end the trustee decided not to renew the lease on the office and instead made arrangements for the designation of a new principal office address compliant with Companies House’s requirements for an ‘appropriate address’.

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 2024.

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 trustee 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.

Chun Tsang BSc BFP FCA

Date: 15th October 2024

Address:

4 Harlech Green

Sheffield

S10 4NR



Association of Church Accountants & Treasurers

Association of Church Accountants and Treasurers

Helping Christian churches with their financial administration

Address: Association of Church Accountants and Treasurers

1st Floor, Block C, The Wharf,

Manchester Road, Burnley,

Lancashire, BB11 1JG

Email: admin@acat.uk.com