

At ACAT Annual General Meeting on Saturday 17th October 2026 members are asked to approve the appointment of 5 people as ACAT Directors, they are as follows:

Paul Bailey

Paul has spent most of his career as an employee and a trustee in the charity and voluntary services sector, and since 2018 has worked for the Diocese of Manchester as their Diocesan Giving Advisor.

He manages a small team supporting the delivery of the Gift Aid Lite scheme, which acts as an HMRC agent claiming Gift Aid and GASDS for 200 churches. This is highly successful, and in 2025, it generated £780,639 in repayments from HMRC for the diocese and its churches. Paul has successfully persuaded HMRC to amend its Gift Aid regulations to benefit churches and other charities.

Additionally, he supports churches with their queries and training needs for digital giving, external grants, legacies, accountancy software, and the Parish Giving Scheme. He also develops and delivers high-quality training for Treasurers, Gift Aid Secretaries, clergy, and laity within Manchester diocese, and these courses are often shared as online or hybrid events with other dioceses in the North of England and elsewhere.

Paul attends an Anglican church close to his home in Trafford, where he has previously served as a churchwarden and PCC member and still looks after their A Church Near You pages and website. In his spare time, he travels to watch Barnsley FC play and enjoys spending time outdoors walking and fishing.

Greyham Dawes

Greyham Dawes, FCA, DChA, is a retired Chartered Accountant with a focus on regulatory compliance by UK charities, their restructuring and their public accountability, ever since his work at the Charity Commission in the nineties on the setting up of the Sector's new statutory regime of public accountability.

As a specialist adviser in professional practice for the next 20 years, he then wrote and lectured extensively on this subject and served on the Boards of a number of high-profile charities, also developing sub-sector guidance on the

Charities SORP and FRS102 for the Christian Church community, for the Education Sector and for Students' Unions.

He was ACAT's treasurer for ten years to 2021 and, after a short break as Board Adviser, has served as a director of ACAT for the last four years.

Mark Heaton

Mark is an accountant in practice in Burnley, Lancashire. In the mid-1990s he took an interest in charity accounts as the SORP 2005 was being developed and has since worked with many charities and not for profits as auditor, independent examiner, accountant and adviser.

Currently chair of Association of Charity Independent Examiners and Company Secretary to North Western Baptist Association. He works with Anglican, Methodist, Independent Methodist, Baptist and independent churches, as well as many non-church charities.

Mark attends a new church plant in his home town. In the limited free time getting outdoors as much as possible!

Nigel Davies

CV Biography for Nigel Davies, FCCA DChA

Nigel is a Chartered Certified Accountant with over twenty-five years' experience in the charity sector. He is a member of the INPRF Practitioner Advisory Group and since July 2023 a director of the Association of Church Accountants and Treasurers (ACAT).

He is a regular speaker on charity financial reporting issues and has written a number of articles on topical accountancy issues including the ACCA Factsheets: ESG reporting for smaller charities (October 2022) and Going concern and the alternate basis of accounts preparation for charities reporting under UK-Ireland GAAP (November 2023).

Prior to taking up part-time consultancy in March 2022, Nigel was Assistant Director, Accountancy Services, at the Charity Commission for England and Wales and Joint Chair of the UK-Ireland Charities SORP Committee (2014-2022) and co-author of the 2014 Charities Statement of Recommended Practice (FRS

102). He was also the principal author of the 2015 ACCA Companion Guide for Not-for-profits to the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) which was the first global reporting initiative for non-profit organisations.

Immanuel Kemp

Immanuel is a risk and safety management consultant with the consultancy firm Arthur D. Little. He studied Chemical Engineering at the University of Cambridge, where he met and married Julia prior to settling down in the area.

In his day job in the Arthur D. Little Risk and Resilience team he works with clients across a range of sectors, primarily in the transport sector, specialising in risk modelling and assessment and safety management. He is also the Head of Client Training in his team and regularly delivers training courses in strategic safety management to senior personnel in the rail industry.

He has been treasurer of Eden Baptist Church in Cambridge since 2015, and has been an ACAT trainer since 2017, delivering general treasurer training as well as more specialised risk and safety courses. He holds a Level 2 Foundation Certificate in Accounting with the AAT.

In his spare time, he enjoys baking, ballroom dancing, occasionally standing in a supermarket foyer with a charity tin, and trying to self-teach his way to the Level 3 AAT qualification.