

Charity Accounts and Reporting Seminar 2011

The latest information on compliance with best practice in public accountability

Wednesday 2 November 2011
 Holiday Inn - Regent's Park,
 London W1W 5EE • £365 + VAT

Charity Secretarial Administration Seminar 2011

Practical guidance for charity secretaries on meeting the legal obligations

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These seminars are designed to give you all the information you need to stay on top of the latest developments affecting charities.

This must-attend seminar is designed for experienced charity finance directors and treasurers, as well as charity executives and professional advisers, aspiring to best practice in all aspects of the Sectors' public accountability as UK GAAP gives way to the IASB's global conceptual framework for all financial reporting. Within a comprehensive survey of current developments the expert speakers will focus on:

- Public Benefit accountability and the key issues emerging from the ASB's proposed Financial Reporting Standard for Public Benefit Entities
- Compliance with regulatory requirements for charities large and small, not only those of the current Charities SORP and its related regulations but also under company law and under the Annual Returns regime
- Charity reserves, funding and investing and financing in the context of recent Charity Commission Guidance
- The demands of narrative reporting of activities and achievements to satisfy your charity's 'stakeholders'
- Charity restructuring, including the 'imminent' option to convert to a Charitable Incorporated Organisation

Speakers

Andrew Pianca Chief Executive, Partner, Not-for-Profit Unit, **Crowe Clark Whitehill**
Greyham Dawes Director, Not-for-Profit Unit, **Crowe Clark Whitehill**

"An extremely well presented, informative and beneficial seminar whether you have a background in law or accountancy"

HEAD OF FINANCE,
 DUNSTABLE

This leading one-day seminar equips charity secretaries and administrators with the information they need to navigate increasing and complex legislative, regulatory and governance obligations. Featuring the very best guidance on:

- Latest Companies Act 2006 changes
- The latest news on Charitable Incorporated Organisations
- Membership charities: opportunities and challenges
- Roles and responsibilities of trustees, officers, staff and volunteers
- The importance and impact of the Constitution
- Public benefit obligations and expectations
- Holding meetings and making decisions
- Contracts and land
- Public accountability – showing the good that's there

Chair

Alice Faure Walker Solicitor and Consultant **Bates Wells & Braithwaite LLP**

Speakers

Cecile Gillard Legal Manager, Charity and Voluntary Sector Unit, **Burton Sweet**

"All speakers were excellent in both content and delivery"

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Charity Accounts and Reporting Seminar 2011

The latest information on compliance with best practice in public accountability



What is included?

- ✓ An advanced-level, practical training course from expert speakers
- ✓ Comprehensive guidance notes
- ✓ The chance to ask questions for your charity on all subjects covered
- ✓ Lunch and refreshments
- ✓ The chance to buy selected Jordans' charity publications at a 20% discount

Who should attend?

- ✓ Charity finance directors/executives and accountants
- ✓ Chief executives
- ✓ Charity trustees
- ✓ Charity auditors and financial advisers/consultants
- ✓ Those with commercial sector financial experience and aspiring to a charity finance role

Book your place today at

www.jordan-training.co.uk/car

Speakers



Andrew Pianca Chief Executive, Partner, Not-for-Profit Unit, **Crowe Clark Whitehill**

Andrew has, for many years, specialised in auditing and advising major charities. He was a member of the 1995 Charity Accounting Review Committee responsible for preparing the original Charities SORP. He is co-author of *Charity Accounts: A Practitioner's Guide to Charities SORP* (Jordans), among his other works, and his many other activities in the charity sector also include chairing the Independent Schools Working Party on the application of the Charities SORP.



Greyham Dawes Director, Not-for-Profit Unit, **Crowe Clark Whitehill**

Formerly Accountancy Policy Advisor at the Charity Commission (1991 – 1997), Greyham was principally involved in setting up and promoting the charity sector's world leading regulatory regime in England and Wales which inspired the Scottish regime and that for Northern Ireland. Well-known as a writer and lecturer on charity accountability and regulatory compliance, he is co-author of *Charity Accounts: A Practitioner's Guide to the Charities SORP* and joint editor of *Jordans Charities Administration Service* (both Jordans).

For more information or to book your place:

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Programme

09.30 REGISTRATION

10.00 Public Accountability Overview

- Update on the UK sector's evolving regulatory regime
- Accounting frameworks/policies update:
 - the Charities SORP post-UKGAAP: key issues and proportionality for the SORP's rewrite
 - UK vs international standards – key issues for larger charities having to prepare for the ASB's IFRS-based 'switch-over'
 - use of the Financial Reporting Standard for Smaller Entities (FRSSE), the FRSME and the FRSBE
- Branch accounting vs group consolidation legislation; accounting for Joint Venture / Consortium structures
- Cashflow Statements and their PR uses; gross vs net operating cashflows basis
- Gifts and charity investment under trust and tax law
- 'Total Return' investment accounting – the rules for charities with a permanent financial endowment
- Charity restructuring and mergers
 - the opportunities, advantages and pitfalls
 - the options for limited liability as a CIO – or in some simpler way

10.40 The Trustees' Report for Best Practice in Matters of Governance and Transparency

- Public Benefit reporting of aims/activities/performance under the Charities Act 2006; impacts/outcomes reporting
- Relating the annual report to the Summary Information Return (SIR) for large charities
- Governance disclosures under charity and company law
- 'Major risks' and internal controls disclosures vs trustee liability (CC26 and CC8) and whistleblowing
- Charity reserves: level, policy and justification in the context of CC19 and CC12
- Investment policy and performance reporting
- Grant-making and social investment policies
- Fundraising performance
- Volunteer help and other 'transparency' disclosures; the SORP's statutory underpinning

11.30 COFFEE

11.50 The Statement of Financial Activities (SoFA) and Supporting Notes

- How the SoFA accounts for the proper application of all funds as restricted by trust law
- Fundraising efficiency and the costs of generating funds
- Fund generating activities: voluntary income
- SoFA recognition rules for legacies and grants receivable; revenue and capital
- Endowments: capital vs revenue management costs
- Relating income to costs: what to do about performance related and other grants vs trading contracts
- Classification of all expenditure by purpose vs expense type analysis
- Staff costs, retirement benefit schemes and related disclosures
- Grant-making disclosures and exemptions
- The grey area of support costs in relation to fund accounting and underfunding by donors
- Defining governance costs

- External borrowing costs, sales administration and marketing
- Investment gains/losses: FRS3 compliance for companies only
- Entity vs consolidated SoFA: the options
- Trustee transactions and FRS8 disclosures

13.00 Question & Answer Session

13.10 LUNCH

14.10 Charity/Group Balance Sheets and Supporting Notes

Assets

- Tangible fixed assets: capitalisation rules under FRS15
- Accounting for any heritage assets: the FRS30 rules and disclosures
- Depreciation policy/adequacy impairment reviews
- Using service potential to measure impairment for a charity's fixed assets
- Accounting for social investments and their impairment write offs
- Other special cases
 - intangible assets
 - shares in subsidiaries/associates
 - multi-fund investment pooling: the accounting rules (unitisation)

Liabilities and Funds in the Balance Sheet

- Provisions vs designated funds: the FRS12 ground rules for grant commitments
- Analysis of endowed and other restricted funds' assets and liabilities
- Analysis of key movements on major funds
- Free reserves
- Designated funds
- Deficits and trust law
- Accounting for a defined benefit pension scheme's year end funding deficit or surplus
- Internal/external borrowing used as temporary free reserves
- Disclosure of a charitable company's corporate revaluation reserve

15.30 TEA

15.50 Performance and Governance: Satisfying the Regulator, the Donor and the Public

- The operational performance planning/monitoring/reporting cycle under the regime of Public Benefit compliance testing
- Codes of best practice in charity governance, accountability and transparency; EU developments
- Charity Commission annual returns and the Serious Incidents Reporting regime for charities above £25k gross income
- Impact of the transfer of regulatory risk onto charity trustees through their statutory whistleblowing duties towards the Charity Commission
- Annual returns and the SIR for charities above £1m gross income: its public domain uses and the need for consistency with the Trustees' Annual Report
- Cross-border charities and OSCR's monitoring approach in Scotland; Northern Ireland's new regulatory regime
- Statutory vs SORP-based summary financial statements for easy public understanding
- Branch and segmental reporting to relevant stakeholders; ratios for monitoring financial viability
- Life cycle reporting for major charity fundraising projects

16.50 Question & Answer Session

17.00 CLOSE OF SEMINAR

Charity Secretarial Administration Seminar 2011

Practical guidance for charity secretaries on meeting the legal obligations



With charities now regulated and scrutinised more closely than ever before and the statutory obligations imposed being complex and varied, this course has been specifically designed for those individuals responsible for ensuring that their charity operates within the law and meets its obligations. Attendees will get the information they need to find their way through the maze of law, governance and good practice.

Jordan's **Charity Secretarial Administration Seminar** will equip you with the requisite knowledge to manage your responsibilities effectively. The speakers, all highly experienced in charity work, will concentrate on the practical fundamentals of charity regulation and compliance covering the constitution, trustees, public accountability reporting and much more.

There will be ample opportunities in the programme for you to put questions to the panel. Don't delay, register today. Places at this top-rated seminar fill up quickly.

Book your place today at www.jordan-training.co.uk/chsa

What is included?

- ✓ Extensive written materials
- ✓ The opportunity to ask questions on all subjects covered
- ✓ Lunch and refreshments

Who should attend?

- ✓ Charity secretaries, administrators and clerks to trustee boards
- ✓ Senior charity staff
- ✓ New and existing charity trustees
- ✓ Charity advisers and consultants

Chair



Alice Faure Walker Solicitor and Consultant
Bates Wells & Braithwaite LLP

Alice is a solicitor with over 15 years experience of advising charities. She provides specialist advice on a range of issues, including establishment, governance, constitutional issues and commercial agreements. She is co-author of the latest edition of *Charities, Trading and the Law* and a principal contributor to *Charities – the New Law 2006: A Practical Guide to the Charities Act (Jordans New Law Series)*

Speakers



Cecile Gillard Legal Manager Charity and Voluntary Sector Unit
Burton Sweet

Cecile is a lawyer specialising in charity and company law. She supports social enterprises, charities and other "not-for-profits" in England and Wales and in Scotland. As well as advising on legal and regulatory issues, she provides legal training and assists organisations and professional advisers in relation to governance and constitutional matters.

Cecile has served on a number of ICSA and Charity Law Association working parties, helping to produce best practice guides and commentaries on charity and company law reform. She is co-author of *Jordans Company Secretarial Precedents* and a general editor of and contributor to *Jordans Charities Administration Service*.

For more information or to book your place:

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Programme

09.30 REGISTRATION

10.00 Chair's Introduction
Alice Faure Walker

10.05 Charities: The Fundamentals

Alice Faure Walker

- What is a charity?
- The implications of charitable status
- Review of three different charity law systems: England and Wales, Scotland and Northern Ireland
- Understanding the different types of legal forms
- The Charitable Incorporated Organisation - Where are we?

10.35 The Constitution: What it is and Why it Matters

Cecile Gillard

- Purposes and powers
- Other key areas
- Amendments: when, why and how?

11.00 Members: Opportunities and Challenges

Alice Faure Walker

- Membership-based charities: are you one?
- Why does it matter?
- Legal and practical issues and their solutions
- Members' rights and powers

11.25 COFFEE

11.40 Charity Roles: Part 1 – Trustees

Cecile Gillard

- Who are they and what must they do?
- Powers of delegation
- Remuneration/payments and benefits
- Trustees' indemnity insurance

12.15 Charity Roles: Part 2 – Other Roles

Cecile Gillard and Alice Faure Walker

- Honorary officers: the Chair and others
- The relationship between the Board, CEO and staff
- The role of the secretary

12:50 Question and Answer Session

13.00 LUNCH

14.00 Maintaining Registers, Keeping Records and Meeting Your Disclosure Obligations

Cecile Gillard

- Companies Act rules: registers, stationery and premises
- Statutory registers and other records
- Minutes and other records
- Access and inspection rights

14.20 Public Benefit

Alice Faure Walker

- The public benefit test
- The impact on charities
- Reporting requirements

14.40 Meetings and Resolutions

Cecile Gillard

- Members' meetings
- Trustee meetings
- Optional AGM
- Alternatives to meetings

15.15 TEA

15.30 Charity Contracts and Land

Alice Faure Walker

- The charity's powers: the importance of *intra* and *ultra vires*
- Authority of trustees/directors and employees
- Executing documents and deeds
- Sale and other disposals of land: practicalities and restrictions

15.55 Regulation and Accountability

Cecile Gillard

- The regulatory regimes
- Who are the regulators?
- Accountability: what, why and when?

16.25 Branches, Trading and Trading Subsidiaries

Alice Faure Walker

- How to manage the relationship with branches
- What trading can charities undertake?
- How to structure a trading subsidiary

16.45 Question and Answer Session

A further opportunity to put questions to the speaker panel

17.00 CHAIR'S CLOSING REMARKS



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Wednesday 2 November 2011

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- 20% charities discount:** £292 + £58.40 VAT = £350.40
- Half-price fee:** £182.50 + £36.50 VAT = £219 for third and subsequent delegates

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Practical guidance for charity secretaries on meeting the legal obligations

Wednesday 23 November 2011

- Fee:** £355 + £71 VAT = £426 per delegate
- 20% charities discount:** £284 + £56.80 VAT = £340.80 per delegate
- Half-price fee:** £177.50 + £35.50 VAT = £213 for third and subsequent delegates

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