



Britain Yearly Meeting  
of the Religious  
Society of Friends

# Association of Church Accountants and Treasurers (ACAT)

What does membership give me?

# ACAT membership



Britain Yearly Meeting  
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- block membership paid by BYM
- available to all local and area Quaker meeting treasurers
- [www.acat.uk.com](http://www.acat.uk.com)

# ACAT membership



Britain Yearly Meeting  
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- login details were sent to AM treasurers in 2014 and to LM treasurers in May 2016.
- Contact Helen Griffiths,  
[heleng@quaker.org.uk](mailto:heleng@quaker.org.uk)

# ACAT services



Britain Yearly Meeting  
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- ACAT handbook
- quarterly newsletter
- members' advice line
- technical papers
- training and development
- annual reference guide
- links to other websites

# ACAT handbook



Britain Yearly Meeting  
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- read online or download pdf
- main sections
  - treasury
  - fundraising
  - administration

# ACAT handbook



Britain Yearly Meeting  
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## treasury

- becoming a treasurer
- bookkeeping
- internal controls
- budgets and stewardship
- receipts and payments accounting
- accrual accounting
- VAT
- employment issues
- reserves
- the annual report
- independent review – examination and audit

# ACAT handbook



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- **fundraising**
  - fundraising
  - tax-efficient giving
  - stewardship
  - investing surplus funds
  - associated charities

# ACAT handbook



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## administration

- charity registration in England and Wales
- church insurance
- health & safety
- risk assessment
- data protection
- property development
- IT for churches
- useful addresses
- charities in Scotland



# quarterly newsletter



Britain Yearly Meeting  
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- alerts treasurers to current issues
- an indexed archive of previous newsletters

# quarterly newsletter



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- April 2016 issue
  - HMRC and Budget issues
    - VAT registration threshold
    - NI employment allowance
    - minimum wage rates
    - apprenticeship levy
    - stamp duty
    - ChV1 (change of details) form online

# quarterly newsletter



Britain Yearly Meeting  
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- April 2016 issue
  - changes to benefits in kind
  - Charity Commission issues
    - SORP
    - Commission alerts and guidance
  - miscellaneous news and advice
    - cathedral and church repairs
    - right to rent

# members' advice line



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- advice from ACAT specialist officers
- online via enquiry form
- by telephone for complex issues

# technical papers



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- technical issues not yet in the handbook
  - mortgages for churches and charities
  - the minister and taxation
  - churches and non-charitable expenditure
  - online corporation tax returns

# ACAT Training



Britain Yearly Meeting  
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- a foundation course
- 3 one-day workshops
- online training videos
- annual conference

# ACAT Training



Britain Yearly Meeting  
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- one-day courses on Saturdays
- locations nationwide
- foundation course and workshops  
currently cost £45 each

# ACAT Training



Britain Yearly Meeting  
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- **foundation course**
  - overview of church finance
  - aimed at new or recently appointed treasurers
  - income under £250,000 per year



# ACAT Training



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- **workshop day 1**
  - follows on from foundation course
  - modules on:
    - managing risk
    - fundraising and tax pitfalls
    - strategic planning & budgeting

# ACAT Training



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- **workshop day 2**
  - issues for more experienced treasurers
  - modules on:
    - changing treasurers
    - coping with independent examination
    - how to be an independent examiner

# ACAT Training



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- **workshop day 3**
  - for treasurers of larger churches
  - concentrates on HMRC and Charity Commission rules
    - SORP accounting after 1 January 2015
    - clergy tax issues
    - establishing & running a tax effective trading company

# ACAT Training



Britain Yearly Meeting  
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- **online training videos**
  - complement the handbook
    - budgeting
    - financial reporting
    - independent examination

# ACAT Training



Britain Yearly Meeting  
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- **annual conference**
  - each October
    - Saturday 15 October 2016
    - Institute of Education, Bedford Way, London

# annual guide



Britain Yearly Meeting  
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- **reference leaflet published every April**  
with
  - tax rates
  - tax bands
  - minimum and living wage
  - etc.