



**2010 Annual Conference and AGM**

# **Unpacking the Principles**

this conference offers participants a chance to reflect  
on various aspects of Independent Examination  
in order to improve the service they  
provide to small UK charities

**at the Business Design Centre,  
Islington, London N1**

**Friday 25 June 2010**

**registration from 9.30 am  
conference closes at 5.00 pm**

*6 hours' CPD*

*www.acie.org.uk tel/fax 01524 348920*

*registered charity in England & Wales 1077154 and in Scotland SC039066*

## Conference Programme

- 9.30 Coffee and registration
- 10.00 Conference Welcome, Mark Heaton, Chair of ACIE
- 10.15 Meet the nominees for ACIE Council 2010-2011
- 10.20 **Looking back - and looking forward**  
**Andrew Hind** spoke at our annual conference in 2005. As he prepares to step down from his role as Chief Executive of the Charity Commission, he reflects on progress made in the Sector over the past five years and the challenges that still lie ahead.
- 11.00 Coffee break
- 11.20 **The ACIE Independent Examination File**  
**Nick Morgan** and **Chris Stephen-Haynes**, ACIE Fellows and authors of the new IE File, will present an overview of the File's content and its use.
- 11.50 **Workshop 1:** see opposite; choose A, B or C
- 12.50 Lunch
- 1.40 **AGM**, including annual report, accounts and Q&A and the proposal that ACIE becomes incorporated
- 2.20 **Workshop 2:** see overleaf; choose A, B or C
- 3.20 Tea break
- 3.40 **Workshop 3:** see overleaf, choose A, B or C
- 4.40 **Hot Topic Plenary:** see next page for details
- 5.00 Close of conference

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**Scotland and Northern Ireland:** we have not included dedicated sessions in the programme; please see the booking form.

## Further Information

**Venue and travel etc:** the Business Design Centre is situated on Upper Street, Islington, about 5 minutes' walk from Angel tube station (Northern Line). The venue is fully accessible and all dietary requirements can be catered for. A map and directions will be sent out with confirmation of booking or, in the meantime, see [www.businessdesigncentre.co.uk](http://www.businessdesigncentre.co.uk)

**Exhibition Area:** we are planning a small exhibition area for relevant organisations and companies - let us know if you'd be interested in taking a space or can recommend an exhibitor.

**Hot Topic Plenary** ... we'll finalise the Hot Topic nearer the day - our current ideas are the proposed end to the use of cheques or HMRC's requirement for online filing. Whatever the topic, we'll finish the day with 10 minutes of lively input and then the opportunity to comment on the day.

# Conference Workshops

## Workshop 1:

### 1A **Developments in Charity Accounting**

**Ray Jones**, Principal Accountant, Charity Commission

As well as an update in respect of UK GAAP, Ray will look at new guidance from the Commission on risk, reserves and internal controls.

### 1B **Making best use of the ACIE IE File**

**Nick Morgan** and **Chris Stephen-Haynes**, Fellows of ACIE

Having introduced the File to the whole conference, Nick and Chris provide an opportunity to look at its use in more detail.

### 1C **IE and ... Going Concern**

**Peter Gotham** of Gotham Erskine; Chair of the ICAEW Charities Special Interest Group; and member of the SORP Committee

Peter will explore the principles of Going Concern and their application to the conduct of an IE.

## Workshop 2:

### 2A **Choosing between Receipts & Payments and Accruals**

**Nicola Ferriday**, of Myers Clark, ACIE Fellow/Lead Trainer

Given recent threshold changes, many non-company charities can now opt to prepare R&P accounts instead of accruals. Nicola considers what issues affect their choice.

### 2B **Trading to deliver objectives; understanding organisational forms**

**Ian Hempseed** of Hempsons Solicitors

Ian will explore the pros and cons of charities and other legal structures and key issues to consider in selecting the appropriate form so that organisations can trade more effectively.

### 2C **IE and ... Materiality**

**Don Bawtree** of BDO Stow Hayward

Don will explore the principles of Materiality and their application to IE and to an Examiner's whistleblowing duties.

## Workshop 3:

### 3A **Update on Charity Accounting Software**

**Roger Chester** of LionHeart and Deputy Chair of CFDG

Roger will present a review of current options and future developments.

### 3B **Qualifying the IE Report; writing Management Letters**

**Sarah Smith** of Temple-Smith Associates, ACIE Fellow and Trainer

Sarah looks at two of the options for an Independent Examiner when the accounts don't add up - when to use which and how either can be used to help improve charities.

### 3C **IE and ... Independence**

**Helen Blundell** of Bloomer Heaven and Fellow of ACIE

Helen will explore the principle of Independence in IE, including its application in a firm or organisational setting.