



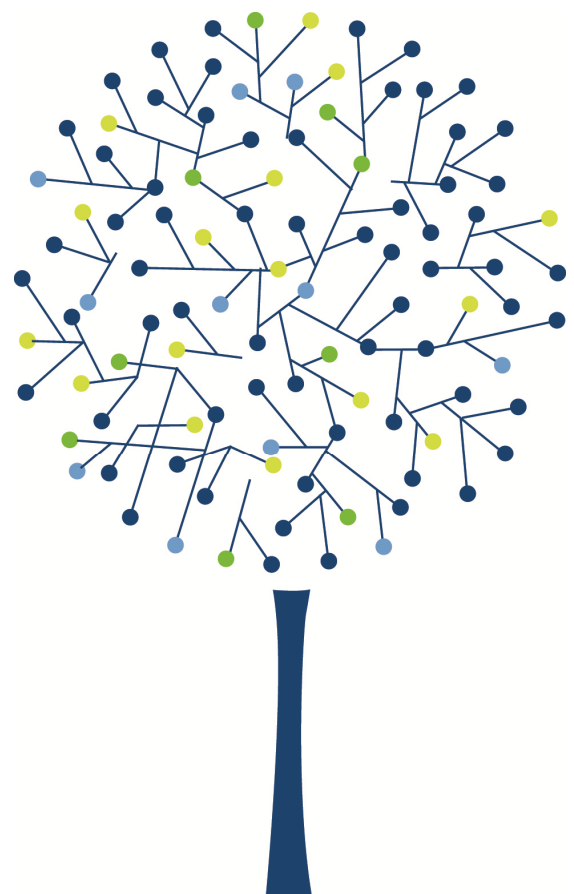
Churches

MHA members support a vast range of church organisations of various denominations from individual churches to team ministries and regional church bodies, such as Diocese and synods - as well as faith organisations borne out of the mission of churches.

We understand the challenges and opportunities that face churches and we provide pragmatic and proactive advice across a range of needs.

At MHA we pride ourselves on our ability to deliver practical support to our church clients. Recognising that different denominations have different requirements, we are able to draw on a wealth of experience of church bodies both as advisors and as trustees.

We believe that MHA offers the ideal mix of local experts backed by national experience allowing us to deliver partner led support alongside access to a large team of specialists when necessary.



Churches



Working in partnership

MHA members work in partnership with our clients to provide advice across a range of issues. We can be flexible in the degree of support required, whether that is a complete outsourcing of a particular function, phased support to equip staff with the necessary skills to take on those functions or purely in an advisory role.

Accounts compliance

MHA can assist with the preparation of statutory accounts to ensure compliance with the requirements of the Charity Commission / OSCR and any other regulators of relevance to your denomination and/or legal structure. We also provide audit and independent examination of statutory accounts.

Management Accounts

MHA can assist with the preparation of management accounts and advise on helpful formats for reporting to the church trustees and or membership.

Gift aid

MHA can help you to register with HMRC for Gift Aid, provide support and guidance on record keeping requirements including health check visits, assist with submission of Gift Aid claims and provide training to your staff and volunteers.

VAT

Although few churches find it necessary to register with HMRC for VAT there can be opportunities to minimise the impact of VAT in relation to purchases and in some instances a voluntary registration may be beneficial. MHA can review your costs to ensure that you are taking full advantage of VAT reliefs, we can advise on property transactions in relation to building contracts, leases, room hire and other property matters. We can also assist with preparation of VAT returns, deal with partial exemption and provide other support and advice in this complex area when necessary.



Churches

Payroll

The introduction of RTI is yet another pressure on the church treasurer to meet particular timescales. MHA can provide full payroll bureau services to help. We often find that ad hoc payments or arrangements are made with ministers and/or employees for honoraria or other non-cash benefits. We can advise on the correct treatment for payroll purposes of these arrangements to ensure that matters are addressed up front before finding yourself at the wrong end of a PAYE visit.

Internal control

Informal systems and processes often develop over a period of time and these may not always be fit for purpose. MHA can provide an independent review of those policies and procedures, drawing on best practice and making recommendations for implementation.

Governance

The registration of many churches with the Charity Commission and OSCR for the first time has raised awareness, and sometimes a fear, of responsibilities of trusteeship. MHA can deliver training on trustees responsibilities in a workshop environment exploring some of the practicalities and easing the fears.

Taxation

Although there is an underlying presumption that most church activities would fall within the tax exemptions available to charities it is sometimes easy to stray across the boundaries. MHA's tax experts can advise on tax implications of trading activities, overseas giving, and other tax exemptions as well as

considering the benefits of alternative structures to minimise the impact of taxation.

Legal structures

Many churches operate as unincorporated entities without a need for a trading company. On occasions development of community focus activities can lead to considerations of limited liability structures and/or trading subsidiary entities. MHA has supported organisations through restructuring and can provide advice on alternative structures, including Charitable Incorporated Organisations.

Maximising your impact

For regional church bodies (such as Diocese, synods etc) that provide a range of support services to their local denominational churches we can support you with various training programmes which have included:

- Understanding year end accounts and the examination process for church treasurers
- Undertaking an independent examination for volunteer independent examiners of local churches
- Practical workshops on trustees responsibilities

We will work with you to provide a practical and cost effective solution, whether that is to train your own training officers, deliver training directly at organised training days or making our seminars and workshops accessible for your member churches.

Contact

For further information, please contact your local MHA member firm, or email: info@mha-uk.co.uk.

www.mha-uk.co.uk/

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