

WALES ASSOCIATION OF SACREs
ANNUAL GENERAL MEETING – 13th JUNE, 2024

REPORT BY: Treasurer
SUBJECT: Report for 2023/2024 Financial Year
REPORT FOR: Information and Decision

STATEMENT OF ACCOUNTS 2023/2024

Attached, as an appendix to this report, is the independently examined statement of accounts for the 2023/2024 financial year. Members will note that, during the year, expenditure exceeded income by £3,718.66. This is compared with an £8,969.44 excess of income over expenditure in 2022/2023. Further information on the reasons for this change is provided below. The accounts include payments received from six SACREs, regarding 2022/2023 which were received after the end of the last financial year. At the end of the current financial year, subscriptions have been received from 16 SACREs and payments from a further 4 SACREs were received after the end of the financial year. Sadly, I have to report that membership of WASACRE now consists of 20 SACREs/SACs rather than 22 as Pembrokeshire and Swansea SACREs/SACs have withdrawn their membership. Hopefully they will reconsider their positions and rejoin WASACRE in the future as it is important for WASACRE to be able to speak for and represent the interests of all SACREs/SACs in Wales. The financial year commenced with a balance of £54,472.23 and ended with a balance of £50,753.57. The finances of WASACRE, therefore, remain in a healthy condition and the level of funds available to WASACRE, to fund its planned activities, is encouraging. This is important because significant expenditure will take place, during the 2024/2025 financial year, as a result of the forthcoming WASACRE Conference.

a) Receipts

As in previous years, the main source of income for WASACRE during 2023/2024 has been the annual subscriptions paid by member SACREs/SACs. Members will be aware that, at the 2023 Annual General Meeting of WASACRE, it was decided that the annual subscription for 2023/2024 should remain at £495.00 the same amount as for 2022/2023 because of the current difficult financial circumstances experienced by Local Authorities. This has resulted in income of £7,920.00, which represents the 16 subscriptions received during the financial year. It is pleasing to report that the remaining 4 SACRE subscriptions have now been paid. Therefore, I can report that all 20 subscriptions for 2023/2024 have now been received. The receipts also included the late payment of £2,970.00 which represents the 6 subscriptions of £495.00 relating to the 2022/2023 financial year.

The other regular annual source of income for WASACRE has been Bank Interest and this amounted to £94.96 in 2023/2024, an increase of £74.30 on £20.66, the amount received in 2022/2023. It is encouraging to note the increase in interest paid on the WASACRE Business Money Manager Account but, it is clear, as has been previously noted, that it will be some time before significant income is received through bank interest.

b) Expenditure

The areas of expenditure in the 2023/2024 accounts are as follows:-

The cost of convening meetings amounted to £3,359.02 And this is broken down into £1,415.43 for the translation of documents and simultaneous translation in meetings, £143.88 for the purchase of a Zoom Licence for meetings, £1,299.45 for minute taking, and £500.26 to provide supply cover for a WASACRE Executive Committee member to enable him to attend meetings. This cost compares with an expenditure of £2,350.43 in 2022/2023 and is greater because of the need for supply cover to be provided this year, the purchase of the zoom licence for meetings, and the inclusion of simultaneous translation costs within the costs of translation. Last year, the cost of translation only included the translation of documents but, with the use of zoom, it is now possible to provide simultaneous translation in on-line meetings.

Members will be aware that the WASACRE secretarial arrangements have continued unchanged. The post of Co-ordinating Secretary has continued with the role of overseeing the secretarial function but without the full range of secretarial activities. This post attracts an honorarium of £1,500.00 and this is usually paid as termly instalments. The Coordinating Secretary is supported by an Assistant Secretary and this post also attracts an honorarium of £1,500.00. The secretarial costs have been minimised through the use of electronic communications and no claims for secretarial expenses were made during the year. The post of Minute Secretary also attracts an honorarium of £1,500.00 but the post has remained unfilled since the departure of the previous post holder. With the departure of the Minute Secretary the services were bought in of an individual who was willing to minute the meetings, remotely, from recordings of the meetings. The costs of this service for the last financial year, amounted to £1299.45 and are well within the honorarium that would have been paid to a Minute Secretary. The payment relates to the actual amount of work involved, rather than an honorarium. WASACRE is fortunate in being able to secure the services of an individual who is able to provide high quality minutes of the meetings and, so far, this arrangement has worked well.

The Treasurer's Expenses amounted to £43.90, which is very similar to £44.24, the level of expense in 2022/2023. These expenses relate, in the main, to postage charges and stationery.

During the year, a total of £4,321.30 was paid to officers and individuals who were undertaking an informal review of agreed syllabi, on behalf of WASACRE. This work was commissioned by the Welsh government and carried out by WASACRE on their behalf. Officers of the Welsh government actually approached WASACRE with the request that this work be carried out which is an indication of their high regard for the competence and professionalism of WASACRE. Members will recall that WASACRE received a payment of £4,250.00 from the Welsh government on 31st March 2023 for this work and this is one of the reasons for the significant underspend in last year's accounts. Although these payments contributed to this year's overspend, the finance to re-imburse WASACRE was received during the last financial year.

During the year, £1,856 40 was spent on Conference Attendance. Two WASACRE officers attended the NASACRE Conference in London, in order to maintain links with the similar organisation in England. Feedback is always provided when officers represent WASACRE at conferences. In addition, a fully funded place was advertised via SACs at the EFTRE (The European Forum for Teachers of Religious Education) Conference in Rome. WASACRE agreed to fund the accommodation and travel costs of the teacher who successfully applied for a place and these costs are included in the above figure.

Within the year, £1,000.00 was spent on Professional Learning Resource Modules for RVE (Religion, Values and Ethics), commissioned from WASACRE by the Welsh Government and £1,250.00 has been received from the Welsh Government to fund this work. This sum was received after the close of the 2023/2024 financial year and so will be included as income in the 2024/2025 accounts.

The sum of £860.00 has been paid for website support. This covers the three years from 1/1/24 to 31/12/26. Members will be aware that WASACRE now has an excellent new website which raises the profile of WASACRE and is a valuable source of information on Religion, Values and Ethics, as well as Collective Worship for SACREs/SACs, teachers and other professionals.

Members will be aware from last year's Treasurer's report that Bank Charges are now levied on the WASACRE Charitable Account. This

account carries a monthly fee of £5.00 and cheques paid into and out of the account over the counter are charged at £0.40 per cheque. The charges for 2023/2024 amounted to £74.00 compared with £70.00 in 2022/2023.

During the year, a total of £189.00 was spent on Membership Subscriptions which relate to the following:-

- RE Council (September 2023 – August 2024) - £99.00
- EFTRE(2023) - £90.00.

This was £100.00 less than in 2022/2023 when 3 subscriptions were paid.

Members are invited to receive and adopt the attached statement of accounts.

ANNUAL SUBSCRIPTIONS 2024/2025

In considering an appropriate annual subscription per SACRE/SAC for membership of WASACRE during the 2024/2025 financial year, members will be aware that the decision was taken at the 2001 Annual General Meeting of WASACRE that, in future, the subscription to WASACRE would be increased, annually, in line with inflation. This practice was followed annually until last year's Annual General Meeting when the decision was taken to not increase the subscription but maintain it at £495.00 the same level as for 2022/2023. This decision was taken because of the difficult financial circumstances, experienced by Local Authorities.

Although the WASACRE finances are currently in a healthy state, it is important that a substantial balance is maintained if WASACRE is to be able to, with confidence, arrange further national events and undertake more projects. However, at the recent meeting of the WASACRE Executive Committee, it was agreed that, in the light of the ongoing difficult financial circumstances, experienced by Local Authorities, there should be no uplift to the subscription to WASACRE for 2024-2025. It is, therefore,

RECOMMENDED that the annual subscription per SACRE/SAC for membership of WASACRE, during the 2024/2025 financial year, remain at £495.00, the same level as the 2023/2024 and 2022/2023 subscriptions.

PAYMENT OF EXPENSES

Members will recall that the following arrangements for the payment of expenses were either agreed at the 2020 Annual General Meeting of WASACRE or agreed subsequently: -

- payments of 45 pence per mile to officers undertaking business on behalf of WASACRE where they are unable to claim from their local SACREs/SACs and reimbursement at the same level for speakers contributing to WASACRE meetings;
- reimbursement to officers of actual parking costs, where incurred, in relation to the conduct of WASACRE business;

- where public transport is used rather than private car, reimbursement of actual rail/coach fares up to the level of standard fare on the understanding that advantage of saver arrangements would be taken wherever possible;
- reimbursement of reasonable subsistence costs in respect of officers of WASACRE and speakers at WASACRE meetings;
- reimbursement of actual costs of overnight accommodation on the understanding that reasonable costs are incurred;
- in relation to teachers being released from school to make presentations at meetings of WASACRE, WASACRE will fund up to one full day's supply cover. In the event of this proving inadequate, early contact must be made with the Treasurer, who will be given discretion to agree a higher level of supply cover in consultation with either the Chair or Vice Chair;
- members of SACREs/SACs and others attending main meetings of WASACRE are not eligible to claim expenses from WASACRE but should claim from their own SACRE/SAC or the body that they represent;
- the Coordinating Secretary will receive an annual honorarium of £1,500.00. If the position is taken by a serving teacher, then supply cover would be paid in addition to the existing honorarium and expenses (necessary travel, accommodation, and subsistence). Supply cover would be paid to the school and the honorarium would be paid to the individual officer;
- the Assistant Secretary will receive an annual honorarium of £1,500.00. If the position is taken by a serving teacher, then supply cover would be paid in addition to the existing honorarium and expenses (necessary travel, accommodation, and subsistence). Supply cover would be paid to the school and the honorarium would be paid to the individual officer;
- if appointed, a Minute Secretary will receive an annual honorarium of £1,500.00 plus expenses, plus overnight accommodation if necessary. If the current arrangement continues, WASACRE will pay invoices submitted by the individual preparing minutes from recordings of meetings in accordance with the level of work involved;
- members of the WASACRE Executive Committee are able to claim expenses from WASACRE for attendance at executive committee meetings where they are unable to claim expenses from elsewhere;
- members of the WASACRE Executive Committee, who are serving teachers, are eligible to claim supply cover costs to enable them to be released to attend meetings. The claim should be submitted to the Treasurer by the employing school and should represent actual costs;
- although there is some common membership, NAPfRE is a separate entity and WASACRE is unable to fund their meetings or expenses;
- where NAPfRE members are undertaking work on behalf of WASACRE, WASACRE will contribute to their expenses. Requests must be submitted, in advance, to the Treasurer who will be given discretion to consider them in consultation with the Chair or Vice Chair;

- WASACRE will, on occasion, pay fees for people to attend meetings or carry out work on professional working days if this has been agreed in advance. Requests must be submitted, in advance, to the Treasurer, who will be given discretion to consider them in consultation with the Chair or Vice Chair. It is expected that there will be evidence of the work undertaken and this could be a paper or report following the meeting attended.

It is

RECOMMENDED that the above arrangements be approved for 2024/2025.

WALES ASSOCIATION OF SACRES

STATEMENT OF ACCOUNTS 2023/2024

RECEIPTS

Annual Subscriptions 2022/2023 (6 SACREs at 495.00 per SACRE)	2970.00	
Annual Subscriptions 2023/2024 (16 SACREs at 495.00 per SACRE)	7920.00	
Bank Interest	<u>94.96</u>	
Total Receipts		10984.96

EXPENDITURE

Meeting Expenses:		
Translation of documents and simultaneous translation	1415.43	
Purchase of Zoom Licence for meetings	143.88	
Minute taking	1299.45	
Supply cover for WASACRE Executive Committee member	500.26	
Informal Agreed Syllabus Review	4321.30	
Bank Charges	74.00	
Conference attendance	1856.40	
Preparation of Professional Learning Resources	1000.00	
Co-ordinating Secretary's Honorarium	1500.00	
Assistant Secretary's Honorarium	1500.00	
Membership Subscriptions:		
RE Council (September 2023 – August 2024)	99.00	
EFTRE (2023)	90.00	
	189.00	
Treasurer's Expenses	43.90	
Website support	<u>860.00</u>	
Total Expenditure	14703.62	
LESS Excess of Expenditure over Receipts	3718.66	
		10984.96

BALANCE SHEET AT 31/3/24

Balance at 31/3/23	54472.23	
LESS		
Excess of Expenditure over Receipts	<u>3718.66</u>	
Balance at 31/3/24		<u>50753.57</u>

Represented by:

Bank Balances at 31/3/24:

Business Money Manager Account	5606.33	
Charitable Bank Account	<u>45628.44</u>	
		51234.77

LESS

4 cheques drawn and not presented on 31/3/24

90.00	
257.30	
43.90	
<u>90.00</u>	
	<u>481.20</u>

50753.57

Inspected and found correct:

Signed: Carol A. Jones Date: 28th MAY 2024
IPFA