

# **The Parish Church of All Saints, Stand**

## **Year Review for the**

### **Year Ended 31 December 2022**

#### **Year Review**

The year commenced in 'vacancy' with church being run by the Wardens and a number of volunteers with full support of ministers from St Andrew Hillock, St George Unsworth, St Mary Prestwich, the Revd Elizabeth Binns and ALM Mandi Davies which ensured a service every Sunday. Communion on Wednesdays continued once a month taken by Revd Elizabeth Binns. Breathing space with ALM Mandi Davies continued via zoom. In January 'Anna Chaplaincy' was added to the ministry at All Saints. Together with St Andrew Hillock and St George Unsworth we became the 'Whitefield and Unsworth' Anna Chaplaincy. Bishop Mark of Bolton commissioned Sue Orrell as an Anna Chaplain, Beverley Fraser and Ian Orrell were commissioned as Anna Friends, together with members of St Andrew Hillock and St George Unsworth. We are pleased to be the first Anna Chaplaincy in Manchester Diocese. Grateful thanks are extended to Sue Orrell who worked hard to get this initiative off the ground. Weekly meetings take place to include refreshments, chat and activities. On June 21<sup>st</sup> 2022, Revd Elizabeth Binns was inducted by Bishop Mark of Bolton as our Priest in Charge in a memorable service and welcome. Being a Non stipendiary minister Revd Elizabeth continues to live in her home in Bury.

The Rectory – The Revd Jeffrey Clawson, Priest in Charge St Mary and St Thomas Radcliffe continues to live in the Rectory.

The Church – The overdue quinquennial inspection report was received and shows some urgent work and significant restoration still to be done. Following Storm Arwen in November 2021, a number of ridge tiles on the church roof were dislodged and made safe. Towards the end of the year the 'Holy Toast Café' was trialled, it proved a success and plans are in place in 2023 to register with the Local Authority.

The Churchyard – The Boundary wall which had been dismantled by the tree following Storm Arwen was rebuilt. A full Arboriculturally inspection of all the trees in the churchyard was made and work done to fell trees identified as being urgent, with further work of unsafe branches to be dealt with. The churchyard continues to be looked after twice a week by the Whitefield Graveyard Group, a group of volunteers from the church and the community.

Without volunteers, church would not happen and thanks are due to everyone who plays a part, large or small into the daily life of All Saints. Thanks to our Authorised Lay Ministers, The Sacristan, Lay Assistants, the Organist, the Choir and the Augmented choir, Readers, Intercessors, IT and Sound persons, Welcomers, Cleaners, Flower arrangers, the care of the churchyard by the Whitefield Community Graveyard Group, the managing of church and Churchyard for funerals and Burial of Ashes, the Gravediggers and Vergers. The maintenance of the church hall and the administrative work required for the hiring. The administration of church including: - PCC Secretary, Safeguarding, the Electoral Roll, Accounts, Magazine Editor, Gift Aid, the counters and bankers, Rota makers, the archivist. Events and Pastoral Care. Like a jigsaw all these pieces are required to ensure that church is open, safe and available. Sincere thanks to everyone. We look forward to the continued ministry of All Saints, Stand, Priest and people together making a difference both in church and in the community, within the Mission Community of the Deanery of Bury & Rossendale and Manchester Diocese.



**Parochial Council of All Saints' Church, Stand**  
**Statement of Financial Activities**  
**For the Year Ending 31 December 2022**

|  |       | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | 2022      | 2021      |
|--|-------|-----------------------|---------------------|--------------------|-----------|-----------|
| <b>Incoming Resources</b>                | CR    |                       |                     |                    |           |           |
| Voluntary income                         | 1     | 69902.54              | 1125.00             |                    | 71027.54  | 79953.57  |
| Activities for generating funds          | 2     | 9886.41               | 0.00                |                    | 9886.41   | 4180.18   |
| Income from investments                  | 3     | 7186.89               | 1.96                |                    | 7188.85   | 6904.94   |
| Income from church activities            | 4     | 32915.00              | 0.00                |                    | 32915.00  | 23404.65  |
| Other incoming resources                 | 5     | 0.00                  | 0.00                |                    | 0.00      | 0.00      |
| <b>Total incoming resources</b>          |       | 119890.84             | 1126.96             | 0.00               | 121017.80 | 114443.34 |
|  | Check | 119890.84             | 1126.96             |                    |           |           |
| <b>Resources Expended</b>                | DR    |                       |                     |                    |           |           |
| Cost of generation voluntary income      | 6     | 231.95                | 0.00                |                    | 231.95    | 204.25    |
| Church Activities                        | 7     | 84746.75              | 0.00                |                    | 84746.75  | 124097.14 |
| Major Works                              | 7a    | 0.00                  | 0.00                |                    | 0.00      | 0.00      |
| Fund Raising Trading Costs               | 8     | 3043.53               | 0.00                |                    | 3043.53   | 603.64    |
| Staff Costs                              | 9     | 6545.00               | 0.00                |                    | 6545.00   | 21594.00  |
| <b>Total resources expended</b>          |       | 94567.23              | 0.00                | 0.00               | 94567.23  | 146499.03 |
|  | check | 94567.23              | 0.00                |                    |           |           |
| <b>Net Incoming (Outgoing) Resources</b> |       | 25323.61              | 1126.96             | 0.00               | 26450.57  | -32055.69 |
| Losses/Gains on Investments              |       |                       |                     | -31612.29          | -31612.29 | 33389.21  |
| Gross Transfers                          |       | -9.83                 | 9.84                |                    |           |           |
| <b>Net Movement in Funds</b>             |       | 25313.78              | 1136.80             | -31612.29          |           |           |
| Balances B/Fwd Jan 1st 2022              |       | 297400.29             | 36684.32            | 272820.59          |           |           |
| Balances C/Fwd December 31st 2021        |       | 322714.07             | 37821.12            | 241208.30          |           |           |
|  | Check | 322714.07             | 37821.12            | 241208.30          |           |           |
|  | diff  | 0.00                  | 0.00                | 0.00               |           |           |

# Parochial Council of All Saints' Church, Stand

## Balance Sheet as at 31st December 2022

|   | Notes | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | 2022        | To<br>2021       |
|---|-------|-----------------------|---------------------|--------------------|-------------|------------------|
| <b>Fixed Assets</b>                                   |       |                       |                     |                    |             |                  |
| Church Hall   |       | 120000.00             |                     |                    | 120000.00   | 120000.00        |
| Investments   |       |                       |                     | 241208.30          | 241208.30   | 272820.59        |
|   |       | 120000.00             | 0.00                | 241208.30          | 361208.30   | 392820.59        |
| <b>Current Assets</b>                                 |       |                       |                     |                    |             |                  |
| <b>Debtors</b>  |       | 3777.50               |                     |                    | 3777.50     | 3443.84          |
| <b>Bank Accounts</b>                                  |       |                       |                     |                    |             |                  |
| Restoration A/c                                       |       |                       | 37618.74            |                    | 37618.74    | 36483.90         |
| COIF A/c  |       |                       | 202.38              |                    | 202.38      | 200.42           |
| Gen A/c   |       | 7977.40               |                     |                    | 7977.40     | 2619.89          |
| General Bonus A/c                                     |       | 173758.21             |                     |                    | 173758.21   | 154710.49        |
| Church Hall   |       | 0.00                  |                     |                    | 0.00        | 7904.97          |
| Designated A/c  |       | 253.39                |                     |                    | 253.39      | 253.14           |
| HIBA  |       | 469.92                |                     |                    | 469.92      | 469.83           |
| Holy Toast café                                       |       | 831.46                |                     |                    | 831.46      | 0.00             |
| BPA Trust 1& 2  |       | 16408.01              |                     |                    | 16408.01    | 14710.38         |
|   |       | 203475.89             | 37821.12            | 0.00               | 241297.01   | 220796.86        |
| <b>Liabilities</b>                                    |       |                       |                     |                    |             |                  |
| Creditors: amounts falling due in one year            |       | 761.82                |                     |                    | 761.82      | 6712.25          |
| <b>Net Current Assets</b>                             |       | 761.82                | 37821.12            | 0.00               | 761.82      | 214084.61        |
| <b>Total Assets less current liabilities</b>          |       | 322714.07             | 37821.12            | 241208.30          |             | 606905.20        |
| <b>Creditors - amounts falling due after one year</b> |       | 0.00                  | 0.00                | 0.00               |             | 0.00             |
| <b>Total Net Assets</b>                               |       | <b>322714.07</b>      | <b>37821.12</b>     | <b>241208.30</b>   | <b>0.00</b> | <b>606905.20</b> |
|   |       | 322714.07             | 37821.12            | 241208.30          |             |                  |
| diff  |       | 0.00                  | 0.00                | 0.00               |             |                  |

**Diocesan Council of All Saints' Church, Stand**  
**Annual Statement of Financial Activities - Incoming Resources**  
**Incoming Resources**

|  | Nominal | Unrestricted     | Restricted     |                  |                  |
|--|---------|------------------|----------------|------------------|------------------|
|  | A/c no  |                  |                | 2022             | 2021             |
| <b>Voluntary Income</b>                |         |                  |                |                  |                  |
| Planned Giving                         | 26      | 4823.61          |                | 4823.61          | 4797.65          |
| Gift Aided Giving                      | 27      | 46180.16         | 900.00         | 47080.16         | 47681.98         |
| Tax recovered                          | 28      | 12751.89         | 225.00         | 12976.89         | 13520.60         |
| Collection from plate                  | 30      | 3310.25          |                | 3310.25          | 1731.12          |
| Donations and appeals                  | 32      | 2836.63          |                | 2836.63          | 2919.20          |
| Grants                                 | 33      | 0.00             |                | 0.00             | 250.00           |
| Legacies                               | 34      | 0.00             |                | 0.00             | 9053.02          |
|  |         | <b>69902.54</b>  | <b>1125.00</b> | <b>71027.54</b>  | <b>79953.57</b>  |
| <b>Activities for generating funds</b> |         |                  |                |                  |                  |
| Fund Raising                           | 35      | 6050.77          |                | 6050.77          | 2619.28          |
| Holy Toast Café                        | 35      | 2172.24          |                | 2172.24          | 0.00             |
| Magazine Sales                         | 36      | 768.40           |                | 768.40           | 1100.90          |
| Magazine Advertisements                | 37      | 895.00           |                | 895.00           | 460.00           |
|  |         | <b>9886.41</b>   | <b>0.00</b>    | <b>9886.41</b>   | <b>4180.18</b>   |
| <b>Income from Investments</b>         |         |                  |                |                  |                  |
| Dividends and interest                 | 38      | 7186.89          | 1.96           | 7188.85          | 6904.94          |
|  |         | <b>7186.89</b>   | <b>1.96</b>    | <b>7188.85</b>   | <b>6904.94</b>   |
| <b>Income from Church activities</b>   |         |                  |                |                  |                  |
| Fees Weddings/Funerals/Monuments       | 39      | 13431.00         |                | 13431.00         | 13064.65         |
| Fees Music/Heritage                    | 40      | 60.00            |                | 60.00            | 40.00            |
| Church Hall lettings                   | 41      | 18759.00         |                | 18759.00         | 10100.00         |
| Church Hire                            | 70      | 665.00           |                | 665.00           | 200.00           |
|  |         | <b>32915.00</b>  | <b>0.00</b>    | <b>32915.00</b>  | <b>23404.65</b>  |
| <b>Other Incoming Resources</b>        |         |                  |                |                  |                  |
|  | 29      | <b>0.00</b>      | <b>0.00</b>    | <b>0.00</b>      | <b>0.00</b>      |
| <b>Incoming Resources</b>              |         |                  |                |                  |                  |
|  |         | <b>119890.84</b> | <b>1126.96</b> | <b>121017.80</b> | <b>114443.34</b> |
|  |         | Check            |                | 121017.80        |                  |
|  |         | diff             |                | 0.00             |                  |

| Resources Expended  |    | Nominal         | Unrestricted | Restricted |                 |                  |
|---|----|-----------------|--------------|------------|-----------------|------------------|
|   |    | A/c No          |              |            | 2022            | 2021             |
| <b>Note 6 Generation of voluntary income</b>  |    |                 |              |            |                 |                  |
| Weekly Envelopes  | 43 | 231.95          |              |            | 231.95          | 204.25           |
|   |    | <b>231.95</b>   | <b>0.00</b>  |            | <b>231.95</b>   | <b>204.25</b>    |
| <b>Note 7 Church activities</b>   |    |                 |              |            |                 |                  |
| Parish Share  | 44 | 50000.00        |              |            | 50000.00        | 74020.00         |
| Clergy Expenses   | 45 | 1608.38         |              |            | 1608.38         | 0.00             |
| Rectory Costs   | 47 | 0.00            |              |            | 0.00            | 0.00             |
| Church running costs  | 48 | 15975.43        |              |            | 15975.43        | 17648.52         |
| Church Maintenance  | 49 | 1504.80         |              |            | 1504.80         | 10387.02         |
| Upkeep of Services  | 50 | 3417.20         |              |            | 3417.20         | 1573.05          |
| Upkeep of churchyard  | 51 | -2671.44        |              |            | -2671.44        | 5500.00          |
| Church Hall running Costs   | 52 | 6553.18         |              |            | 6553.18         | 6899.02          |
| Cost of Magazine  | 53 | 2332.99         |              |            | 2332.99         | 1645.99          |
| Administration  | 54 | 4513.29         |              |            | 4513.29         | 5465.38          |
| Support Costs   | 55 | 226.36          |              |            | 226.36          | 143.16           |
| Bank Charges  | 56 | 0.00            |              |            | 0.00            | 0.00             |
| Loan Interest   | 57 | 0.00            |              |            | 0.00            | 0.00             |
| Donations   | 58 | 75.00           |              |            | 75.00           | 75.00            |
| Restricted Costs  | 59 | 0.00            |              |            | 0.00            | 0.00             |
| Charitable giving - home  | 60 | 1211.56         |              |            | 1211.56         | 740.00           |
| Fixtures and Fittings   | 68 | 0.00            |              |            | 0.00            | 0.00             |
|   |    | <b>84746.75</b> | <b>0.00</b>  |            | <b>84746.75</b> | <b>124097.14</b> |
| <b>Note 7a</b>  |    |                 |              |            |                 |                  |
| Major Works   | 65 | 0.00            |              |            | 0.00            | 0.00             |
| Professional Fees Major Works   | 65 | 0               |              |            | 0.00            | 0.00             |
|   |    | <b>0.00</b>     | <b>0.00</b>  |            | <b>0.00</b>     | <b>0.00</b>      |
| <b>Note 8 Fund Raising Trading Costs</b>  |    |                 |              |            |                 |                  |
| Fundraising Trading Costs   |    | 1702.75         |              |            | 1702.75         | 603.64           |
| Fundraising Costs Holy Toast Café   |    | 1340.78         |              |            | 1340.78         | 0.00             |
|   | 61 | <b>3043.53</b>  | <b>0.00</b>  |            | <b>3043.53</b>  | <b>603.64</b>    |
| <b>Appendix to Note 8</b>   |    |                 |              |            |                 |                  |
| All Fund Raising has been received net of costs and is accounted for in the Fund Raising Account.                     |    |                 |              |            |                 |                  |
| <b>Note 9 Staff Costs</b>   |    |                 |              |            |                 |                  |
| Organists   | 62 | 6545.00         |              |            | 6545.00         | 3790.00          |
| CYF Worker  | 72 | 0.00            |              |            | 0.00            | 17804.00         |
|   |    | <b>6545.00</b>  | <b>0.00</b>  |            | <b>6545.00</b>  | <b>21594.00</b>  |
| <b>Note 10 Payments to PCC members</b>  |    |                 |              |            |                 |                  |
| No other payments or expenses were paid to any other PCC member, persons closely connected to them or related parties |    |                 |              |            |                 |                  |
| <b>Total Resources Expended</b>   |    | <b>94567.23</b> | <b>0.00</b>  |            | <b>94567.23</b> | <b>146499.03</b> |
|   |    | check           |              |            | 94567.23        |                  |
|   |    | diff            |              |            | 0.00            |                  |

**Parochial Council of All Saints' Church, Stand**  
**Detailed Balance Sheet**

| <b>Fixed Assets</b>                 |    | Nominal a/c No   |  |
|-------------------------------------|----|------------------|--|
| <b>(a) Tangible</b>                 |    |                  |  |
| Church Hall                         | 1  | 120000.00        |  |
|                                     |    | <u>120000.00</u> |  |
| <b>(b) Investments</b>              |    |                  |  |
| Investment Trusts CBF               | 25 | 195106.32        |  |
| Investment Trusts CCLA              | 25 | 46101.98         |  |
|                                     |    | <u>241208.30</u> |  |
| <b>Debtors (Unrestricted Funds)</b> | 3  |                  |  |
| HMRC                                |    | 3309.33          |  |
| Radcliffe Parish Church             |    | 171.92           |  |
| NHS Hall Hire                       |    | 240.00           |  |
|                                     |    | <u>3721.25</u>   |  |
| <b>Debtors (Restricted Funds)</b>   | 3  |                  |  |
| HMRC                                |    | 56.25            |  |
|                                     |    | <u>56.25</u>     |  |
| <b>Total Debtors</b>                |    | <u>3777.50</u>   |  |

**Liabilities**

**Amounts falling due in one year ( 2021) Unrestricted Funds**

|                   |    |               |
|-------------------|----|---------------|
|                   | 21 |               |
| Copyrite          |    | 358.01        |
| Water Plus Hall   |    | 37.07         |
| Envelope Systems  |    | 231.95        |
| Avanti Gas        |    | 15.31         |
| Water Plus Church |    | 119.48        |
|                   |    | <u>761.82</u> |

**Amounts falling Due in one year (2021) Restricted Funds**

|    |             |
|----|-------------|
| 21 | 0.00        |
|    | <u>0.00</u> |

Total Creditors 761.82

**Funds**

The restricted fund comprises the Restoration Fund and the COIF A/c  
The Restoration account contains funds raised and grants received for the Restoration of the Church Building

**Fund movements**

|                               | <b>Restoration A/c</b> | <b>COIF A/c</b> |
|-------------------------------|------------------------|-----------------|
| Balance at 1st January 2022   | 36483.90               | 200.42          |
| Incoming resources            | 1134.84                | 0.00            |
| Resources expended            | <u>0.00</u>            | <u>0.00</u>     |
| Balance at 31st December 2022 | <u>37618.74</u>        | <u>200.42</u>   |

**Analysis of Net Assets**

|                         | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Trust Funds</b> |
|-------------------------|---------------------------|-------------------------|--------------------|
| Tangible fixed assets   | 120000.00                 |                         |                    |
| Investment Fixed assets |                           |                         | 241208.30          |
| Current assets          |                           |                         |                    |
| Debtors                 | 3721.25                   | 56.25                   |                    |

**Liabilities**

|  |                  |              |                  |
|--|------------------|--------------|------------------|
| Amounts falling due in one year Unrestricted | -761.82          |              |                  |
| Amounts falling due in one year Restricted   |                  | 0.00         |                  |
|  | <u>122959.43</u> | <u>56.25</u> | <u>241208.30</u> |

**Parish Funds**

|                             | <b>Unrestricted</b> | <b>Restricted</b> | <b>Designated</b> | <b>2022</b>      | <b>2021</b>      |
|-----------------------------|---------------------|-------------------|-------------------|------------------|------------------|
| Current Account             | 7977.40             |                   |                   | 7977.40          | 2619.89          |
| General Bonus A/c           | 173758.21           |                   |                   | 173758.21        | 154710.49        |
| Restoration Account         |                     | 37618.74          |                   | 37618.74         | 36483.90         |
| Designated Account ( Organ) |                     |                   | 253.39            | 253.39           | 253.14           |
| HIBA                        | 469.02              |                   |                   | 469.02           | 469.83           |
| COIF A/c                    |                     | 200.42            |                   | 200.42           | 200.42           |
| BPA Trust 1&2               | 16408.01            |                   |                   | 16408.01         | 14710.38         |
| Holy Toast café             | 831.46              |                   |                   | 831.46           | 0.00             |
| Church Hall Account         | 0.00                |                   |                   | 0.00             | 7904.97          |
|                             | <b>199444.10</b>    | <b>37819.16</b>   | <b>253.39</b>     | <b>237516.65</b> | <b>217353.02</b> |

Total Unrestricted a 199697.49

Total Resicted 37819.16

**237516.65**



## ALL SAINTS - STAND - Charities 2022

The PCC wish to record their thanks for the generosity of the congregation over the year and would like to take the opportunity to report the following charitable giving made during the year. We would also like to thank the people who raised the money for their time and hard work.

**\* = direct to Charities not through PCC account**

|                            |        |                |
|----------------------------|--------|----------------|
| Leprosy *                  |        | <b>491.00</b>  |
| <b>Childrens Society *</b> |        |                |
| Christingle                | 417.00 |                |
| Contributors               | 472.50 | <b>889.50</b>  |
|                            |        | <b>1380.50</b> |
| <b>Via PCC Accounts</b>    |        |                |
| The Pantry                 |        | 1170.00        |
| Christians Against Poverty |        | 301.92         |
| Poor of Whitefield         |        | 500.00         |
|                            |        | <b>1971.92</b> |

[illegible]

[illegible]

### Independent examination planning checklist

|              |           |
|--------------|-----------|
| Name of PCC: | Year end: |
|--------------|-----------|

  

|  |                                     |                                     |
|--|-------------------------------------|-------------------------------------|
| <b>1.</b> Is there any reason why I should not accept/continue with this appointment   | <b>YES</b>                          | <b>NO</b>                           |
| Consider: – am I independent?  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| – do I have the requisite ability and practical experience for a PCC of this complexity?   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| – has my appointment been approved by the PCC and made by the APCM?  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| – is the PCC aware of my responsibilities – possibly by signing and returning a letter of engagement?  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>2.</b> Do the accounts or accounting records confirm that the PCC's gross income and total expenditure is less than £250,000 in the current and two preceding years?  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>3.</b> Are there any specific requirements for an audit to be carried out, for example, in any special trusts associated with the PCC or as a condition of any grants made to the PCC, that prevent me carrying out an independent examination? | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |

  

**4.** For my first examination of this PCC, I have obtained background information on the PCC, how it is organised, the extent of its activities, the existence of parochial organisations and trusts and the nature of its income, expenditure, assets, liabilities and funds. For subsequent years, I have checked and updated the details from previous years.

These are set out on a separate sheet.

  

**5.** I have described in brief on a separate sheet the accounting records maintained by the PCC, which I have examined, and the key financial controls operated.

  

|   |               |
|---|---------------|
| Name of independent examiner: Elaine Robins | Date: 26.2.23 |
|---|---------------|

### Independent examination work programme

If any of the answers to questions 1-8 and 10-18 is 'no', or if the answer to question 9 is 'yes', full details of problems encountered and how they have been resolved should be included on a separate sheet.

|   |                                     |                          |
|---|-------------------------------------|--------------------------|
| <b>Financial Statements</b>   | <b>Completed</b>                    | <b>satisfactorily</b>    |
|   | <b>YES</b>                          | <b>NO</b>                |
| <b>1.</b> Agree figures in the financial statements to the PCC's main accounting records (e.g. cash book)   | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <b>2.</b> Cross reference and attach to this programme a referenced set of financial statements and any supporting analysis necessary to show the link between the accounting records and the financial statements. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <b>3.</b> Read the PCC annual report and ensure it is consistent with both the accounts and any other information gained during the course of the examination.  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

- |    |   | Completed satisfactorily            |                          |
|----|---|-------------------------------------|--------------------------|
|    |   | YES                                 | NO                       |
| 4. | Consider if the PCC has adequately disclosed the transactions or interests that PCC members may have with it. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

### Accounting Records

- |    |  |                                     |                          |
|----|--|-------------------------------------|--------------------------|
| 5. | Select a sample of entries from the main accounting records and trace them back to any supporting prime books that exist (e.g. cash book, petty cash book, planned giving register). | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 6. | Select a sample of entries from any of these prime books and trace them to the main accounting records.  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

The items selected under 5 and 6 above should be recorded on a supporting working paper and the prime record to which they were checked or from which they were selected should be noted. These tests mirror each other but it is important that different items are selected for each test.

- |    |   |                                     |                          |
|----|---|-------------------------------------|--------------------------|
| 7. | Test check the arithmetical accuracy of some of the accounting books are records. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|----|---|-------------------------------------|--------------------------|

State on a separate sheet which records were checked and the sections covered by the checks.

### Review of accounts

- |    |   |                                     |                                     |
|----|---|-------------------------------------|-------------------------------------|
| 8. | Consider the PCC's incoming resources, resources expended, assets and liabilities as shown in the accounts in the light of general knowledge obtained about the PCC and its activities as well as budgets for the year and corresponding figures for the previous year. Where there are unexpected fluctuations or inconsistencies, obtain explanations from the PCC. | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 9. | Have any issues been identified which, whilst falling outside the scope of an independent examination, suggest that the financial statements are materially mis-stated?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |

If 'Yes' include details on a separate sheet and state how they have been resolved.

- |     |   |                                     |                          |
|-----|---|-------------------------------------|--------------------------|
| 10. | Review minutes of PCC and other relevant committee meetings:  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|     | - Identify major events, plans or discussions and changes in PCC officers and members and ensure they have been properly reflected in the accounting records, reports and accounts; |                                     |                          |
|     | - Determine if the PCC has financed activities outside its objects and powers as outlined in the Guidance.  |                                     |                          |

- |     |  |                                     |                          |
|-----|--|-------------------------------------|--------------------------|
| 11. | Examine the year-end bank reconciliation (and, for more complex PCCs, any other control records) to ensure they do not included any unexpected or unusual items. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-----|--|-------------------------------------|--------------------------|

### Transaction testing

- |     |  |                                     |                          |
|-----|--|-------------------------------------|--------------------------|
| 12. | Select a sample of receipts and payments from the main accounting records and cross check the details to supporting invoices, vouchers or other similar documentation to ensure that the transactions are valid under the powers of the PCC. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-----|--|-------------------------------------|--------------------------|

Note which transactions were examined on a separate sheet.

### Reporting

- |     |  |                                     |                          |
|-----|--|-------------------------------------|--------------------------|
| 13. | Prepare a report to the PCC which is in accordance with CAR Regulation 25. An example is provided within the Guidance. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-----|--|-------------------------------------|--------------------------|

## Audit/Independent examination comparison

| Procedure / principle   | Audit  | Independent Examination  |
|---|--|--|
| Opinion required as to whether accounts show a true and fair view.  | Yes  | No   |
| Level of assurance given.   | High, positive   | Moderate, negative   |
| Check accounting records to establish entitlement to independent examination instead of audit.  | n/a  | Yes  |
| Obtain understanding of the PCC's organisation, accounting system, activities and nature of its assets, liabilities, incoming resources and application of resources in order to plan appropriate procedures. | Yes  | Yes  |
| Record the procedures carried out and document matters that are important to support conclusions reached or statements provided in the report.  | Yes  | Yes  |
| Consideration of accounting records.  | (Companies Act): carry out procedures to enable formation of <i>opinion</i> as to whether the accounting records have been maintained in accordance with s.221 | Review with a view to identifying <i>major</i> failure to maintain accounting records in accordance with s.47 Charities Act 1993 (as amended by Charities Act 2006). |
| Analytical review.  | Yes  | Yes  |
| Substantive testing, e.g. vouching source documents, physical inspection of fixed assets, obtaining bank confirmation of balances, inspection of investment certificates etc.                                 | Yes  | No – unless the analytical review shows unusual items for which the PCC cannot give satisfactory explanations.   |
| Review financial statements for conformity with applicable rules on form and content.   | Yes  | Yes  |
| Considering conformity with fundamental accounting concepts, e.g. going concern. Consider any significant estimate of judgement made in preparing the accounts.   | Yes  | Yes – in case of accruals-based accounts, policies adopted by PCC should conform to fundamental accounting concepts and be appropriate to the activities of the PCC. |
| Post-Balance sheet events.  | Obtain sufficient appropriate evidence   | Enquiry of PCC (accruals-based accounts)   |
| Identify and report on major inconsistencies between any financial references in the annual report and financial statements.  | Yes  | Yes  |
| Obtain all information and explanations needed to carry out the scrutiny – report any failure.  | Yes  | Yes  |

|  |  | Completed satisfactorily            |                                     |
|--|--|-------------------------------------|-------------------------------------|
|  |  | YES                                 | NO                                  |
| 14.  | Matters identified during the course of the work which suggest legal, accounting or other similar problems, should be carefully considered. If they represent significant instances of deliberate or reckless misconduct in the administration of the PCC, then a written report should be made to the Charity Commission and a copy provided to the archdeacon. | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Additional work for accounts prepared on the accruals basis</b> |  |                                     |                                     |
| 15.  | Review the accounting policies adopted by the PCC and ensure they are either the model policies provided in Chapters 7 or 8 or are consistent with the general Guidance.   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 16.  | Enquire if there have been any events since the year end which should be disclosed in the accounts or which indicate that amounts included in the accounts should be amended.  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 17.  | Ensure any material contingencies or commitments identified have been properly shown in the accounts.  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 18.  | Ensure the accounts comply with the accounting and disclosure requirements of the Church Accounting Regulations 1997 to 2001 and Guidance provided in Chapter 8.   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

Note: *This work programme should be suitable for most PCCs. However, where the activities of the PCC are more complex and more judgemental issues are involved, the independent examiner should refer to guidance included in Chapter 10 of the Church's Guidance to determine if additional or alternative procedures should be undertaken. These sheets may be copied.*



## Independent examiner's report to the PCC of All Saints', Stand

I report on the financial statements of the PCC for the year ended 31 December 2022, which are set out on pages 1 and 2, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2008 ("the Regulations") and section 43 of the Charities Act 1993 ("the Act").

### Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the financial statements. You consider that the audit requirement of the Regulations and section 43(2) of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

### Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)(b) of the Act and to be found in the *Church Guidance*, 2006 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 41 of the 1993 Act; and
  - to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and the Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....

Name.....ELAINE.....Roberts.....

Address; 35, Mossy Bank Close  
Queensbury  
BD13 0PX

Date : - 26/2/23.....