

## **Independent examiner's report of The Parochial Church Council of the Ecclesiastical Parish of All Saints', Thelwall.**

I report to the trustees on my examination of the accounts of the The Parochial Church Council of the Ecclesiastical Parish of All Saints', Thelwall. for the year ended 31 December 2022.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the *Charities Act 2011* ('the Act').

I report in respect of my examination of the Trust's accounts carried out under s. 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under s. 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

(2) The accounts do not accord with those records; or

(3) The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the *Charities (Accounts and Reports) Regulations 2008* other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed

  
Name: Kevin Walker

Relevant professional qualification or body: FCA

Address: Walker Begley Limited, 207 Knutsford Road, Grappenhall, Warrington, WA4 2QL

Date: 25/04/2023

## Financial statements for the Year Ended 31st December 2022

### Receipts and Payments Accounts

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Receipts</b>					
<b>Voluntary Receipts:</b>					
Planned Giving		49,642	0	49,642	49,498
Collections at services		4,952	0	4,952	1,850
Gift Aid recovered		25,231	1,531	26,762	0
All other giving/voluntary receipts	3a)	2,225	2,801	5,026	27,726
		<b>82,051</b>	<b>4,332</b>	<b>86,383</b>	<b>79,074</b>
<b>Activities for generating funds</b>	3b)	29,824	1,295	31,119	22,520
<b>Investment income</b>		(3,918)	0	(3,918)	3,721
<b>Church &amp; Parish Hall activities</b>	3c)	40,313	0	40,313	39,732
<b>Total receipts</b>		<b>148,270</b>	<b>5,627</b>	<b>153,897</b>	<b>145,047</b>
<b>Payments</b>					
<b>Church activities:</b>					
Diocesan parish contribution		67,964	0	67,964	64,727
Diocesan parish contribution (2021 Arrears)		2,553	0	2,553	10,144
Clergy and staffing costs		4,923	0	4,923	3,882
Church running costs	3e)	15,327	17	15,343	35,439
Hall running costs	3e)	27,299	0	27,299	17,774
Mission giving and donations	3f)	2,850	(212)	2,638	2,791
		<b>120,916</b>	<b>(195)</b>	<b>120,721</b>	<b>134,756</b>
<b>Cost of generating funds</b>	3g)	9,008	500	9,508	6,899
<b>Total payments</b>		<b>129,924</b>	<b>305</b>	<b>130,229</b>	<b>141,655</b>
<b>Surplus / (Deficit) before transfers</b>		18,346	5,322	23,668	3,392
Transfer between funds		0	0	0	0
<b>Surplus / (Deficit) after transfers</b>		18,346	5,322	23,668	3,392
Cash at bank and in hand at 1st January		82,530	10,897	93,427	90,035
Cash at bank and in hand at 31st December		100,876	16,219	117,095	93,427

## Statement of Assets and Liabilities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Cash Funds</b>				
Bank Current Account	52,614	16,007	68,622	49,439
Deposit Account	326	0	326	186
Investments	41,455	0	41,455	43,802
Deposit Fund	0	0	0	0
<b>Total</b>	<b>94,396</b>	<b>16,007</b>	<b>110,403</b>	<b>93,427</b>

### Other Monetary Assets/Liabilities (Note only)

#### Assets

Gift aid recoverable (estimate)	10,762	0	10,762	13,221
Debtors incl hall hire	3,839	0	3,839	2,428
Recoverable VAT	0	0	0	0

#### Less liabilities

Conservation Project Creditors	1,520	0	1,520	1,520
Chester Diocesan Board of Finance	2,553	0	2,553	3,610
Other sundry Creditors	1,485	0	1,485	1,656

#### Net assets / (liabilities)

<b>9,043</b>	<b>0</b>	<b>9,043</b>	<b>8,863</b>
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#### Notes

1. The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the receipts and payments basis.

2. The movements in restricted funds during the year were:

	Bal b/fwd £	Receipts £	Payments £	Transfers £	Bal c/fwd £
<b>Restricted Funds</b>					
Friends of All Saints	2,582	545	0	0	3,127
Youth Work	1,941	50	67	0	1,924
Church Car Park	6,374	4,332	0	0	10,706
<b>Total</b>	<b>10,897</b>	<b>4,927</b>	<b>67</b>	<b>0</b>	<b>15,757</b>

### 3. Further analysis of Receipts and Payments Accounts

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Receipts</b>				
<b>a) All other giving/voluntary receipts</b>				
Donations church	1,920	0	1,920	7,427
Donations hall	156	0	156	3,522
Grants non recurring	150	0	150	8,329
Church Car Park	0	2,801	2,801	7,500
	<u>2,225</u>	<u>2,801</u>	<u>5,026</u>	<u>27,726</u>
<b>b) Activities for generating funds:</b>				
Parish Magazine Sponsorship & Advertising	2,010	0	2,010	1,625
Social Committee Fundraising Events Income	25,608	750	26,358	18,522
200 Club	1,664	0	1,664	1,764
Friends Member Donations	0	545	545	492
Miscellaneous church receipts	542	0	542	117
	<u>29,824</u>	<u>1,295</u>	<u>31,119</u>	<u>22,520</u>
<b>c) Church &amp; Hall activities</b>				
Fees for weddings and funerals	7,833	0	7,833	12,062
Hall lettings	32,480	0	32,480	27,670
	<u>40,313</u>	<u>0</u>	<u>40,313</u>	<u>39,732</u>
<b>Payments</b>				
<b>e) Church activities</b>				
<b>Church running expenses</b>				
Utilities	1,833	0	1,833	4,045
Council tax	2,856	0	2,856	2,762
Insurance	3,107	0	3,107	2,881
Deanery / LDCT	30	0	30	70
Clergy expenses	1,152	0	1,152	337
Cost of Services	645	0	645	738
Building/Churchyard/Vicarage Repairs and Maintenance	1,800	0	1,800	1,561
Youth groups and Sunday school	0	17	17	72
Post Phone Copying and Stationery	311	0	311	553
Lottery & Copyright Licences	517	0	517	602
Assigned Fees	2,766	0	2,766	3,940
Outreach	155	0	155	1,372
Major repairs and renovations	0	0	0	16,507
Church Equipment Purchases	155	0	155	0
	<u>15,327</u>	<u>17</u>	<u>15,343</u>	<u>35,439</u>

<b>e) Church activities continued</b>	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Hall running expenses</b>				
Utilities	3,512	0	3,512	1,770
Building/grounds maintenance	8,122	0	8,122	4,816
Staff payments	8,963	0	8,963	6,771
Insurance	1,542	0	1,542	1,627
Other running costs	2,537	0	2,537	2,114
Phone/Internet	536	0	536	462
New equipment	2,087	0	2,087	214
	<b>27,299</b>	<b>0</b>	<b>27,299</b>	<b>17,774</b>
<b>f) Mission giving and donations</b>				
Church Urban Fund	570		570	629
Church of England Childrens Society	0	(212)	(212)	0
MacMillan Cancer Raised		(485)	(485)	0
MacMillan Cancer Donated		<b>485</b>	<b>485</b>	
Warrington Speak Up	570		570	95
Prison Fellowship	570		570	95
Papyrus	570		570	95
Christ Church Latchford	570		570	285
	<b>2,850</b>	<b>(212)</b>	<b>2,638</b>	<b>2,791</b>
<b>g) Cost of generating funds</b>				
Parish magazine printing	1,931	0	1,931	740
Fund raising events social committee	6,517	500	7,017	5,565
200 Club prizes and costs	560	0	560	593
	<b>9,008</b>	<b>500</b>	<b>9,508</b>	<b>6,899</b>