

**Independent Examiner's report to the
Parochial Church Council of All Saints' Church, Lydd and St. Peter's Church, Greatstone**

This Report on the accounts of the PCC for the year ended 31 December 2022, which are set out in this annual report, is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 1997 to 2006 ("the Regulations") and s.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 accounts; you consider that the audit requirement of Regulation 3(3) and section 43(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of Regulations 25.

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 accounts 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

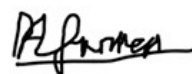
In connection with my examination, no matter has come to my attention:

(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 Act; and
- to prepare accounts which accord with the accounting records and comply with the requirements of the Act and the Regulations have 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.

DAVID JARMAN ACMA
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March-23



Parochial Church Council of All Saints' Church, Lydd and St. Peter's Church, Greatstone

Financial Statements for the Year Ended 31 December 2022

Receipts and Payments Account

				TOTAL FUNDS	
	Unrestricted Funds	Restricted Funds	Endowment Funds	2022	2021
RECEIPTS					
Voluntary Receipts:					
Planned Giving	26,712	120	-	26,832	27,966
Collections at services	6,805		-	6,805	5,076
Grants for projects	0		-	0	16,365
All other voluntary receipts	14,449		-	14,449	10,735
Gift Aid recovered	7,627		-	7,627	7,014
	55,593	120	0	55,713	67,156
Activities for generating funds	5,621		-	5,621	3,872
Investment & rental income	142	45		187	1,344
Church Activities	10,455	3,277	-	13,732	8,860
Other Income: insurance claim	4,161		-	4,161	926
Total Receipts	75,972	3,442	0	79,414	82,158
PAYMENTS					
Church Activities					
Parish Share	27,640			27,640	36,110
Clergy and staffing costs	1,882			1,882	607
Church running expenses	20,656			20,656	18,205
Hall running costs	4,674			4,674	3,805
Mission giving and donations	2,797	3,090		5,887	4,049
Transfer of magazine surplus to new Benefice magazine	0			0	2,201
Reduction in value of Endowment Funds			531	531	277
New hall & major repairs	11,176			11,176	17,633
	68,825	3,090	531	72,446	82,887
Costs of generating funds	184	-	-	184	85
Total Payments	69,009	3,090	531	72,630	82,972
Excess of Receipts over Payments	6,964	352	(531)	6,785	(814)
Transfer between funds				0	0
	6,964	352	(531)	6,785	(814)
Cash at bank and in hand at 1 January	23,712	5,277	3,924	32,913	33,727
Cash at bank and in hand at 31 Dec	30,676	5,629	3,393	39,698	32,913

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Parochial Church Council of All Saints' Church, Lydd and St. Peter's Church, Greatstone
Financial Statements for the Year Ended 31 December 2022

Balance Sheet, notes and financial policies for the Year Ended 31 December 2022

<u>Monetary Funds</u>	<u>General</u>	<u>Restricted</u>	<u>Endowment</u>	<u>2022</u>	<u>2021</u>
<u>Current Assets</u>					
Lloyds - Current account	26,067	2,941		29,008	21,431
Cash on hand	377	(7)		370	720
CBF C of E Deposit Fund	4,232	2,695		6,927	6,837
Fixed interest shares			3,393	3,393	3,925
Net Current Assets	30,676	5,629	3,393	39,698	32,913

<u>Restricted Funds</u>	<u>Opening</u>	<u>Received</u>	<u>Paid</u>	<u>Closing</u>
Restricted Funds	5,234	250	0	5,484
Mission giving and fees due	43	3,192	3,090	145
Total	5,277	3,442	3,090	5,629

Notes

1) The endowment fixed interest shares are held as follows:-

Anscome general purpose 171 shares	233.60	
Balfour Trust restoration fund 270 shares	368.85	
Vidler general purpose 151 shares	206.28	
H J Blacklock organ & choir fund 470 shares	642.07	
E M Gill-Ballard general purpose 470 shares	642.07	
A Finn organ & choir fund 789 shares	1,077.85	
Dungeness sanctuary 163 shares	222.67	<u>£3,393.39</u>

2) Other than consecrated and beneficed property the PCC owns two church halls, St Peters Hall and Hardy Hall with a combined value of £780,000 at the last survey undertaken in 2020 by Ecclesiastical Insurance Office plc (EIO).

Policies

Accounting

The financial statements have been prepared in accordance with the 'Accounting and Reporting by Charities' Statement of Recommended Practice .

Reserves

The PCC does not have a formal policy on reserves but currently holds more than five times the average monthly expenditure related to the work of the church in 2022 (excluding major repairs at All Saints' Church).

Approved by the Parochial Church Council (AGM) 2023 and signed on its behalf by:

Rev. C Maclean
Chairman and Team Vicar

Mr J Butterworth
Hon Treasurer

D.Aj