

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HOLY ROOD, SWINTON

England & Wales - Charity number 1149809

## Details

---

Status	Registered
Legal form	Previously excepted
Registered	2012-11-19
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	30 Orchard Avenue Worsley Manchester M28 1FT
Phone	07963738605
Website	<a href="http://www.holyroodchurch.org.uk/">http://www.holyroodchurch.org.uk/</a>

## Activities

---

**Objects:** PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

**Activities:** church related activities

## Classification

---

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

---

- Salford City

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£70,718	£69,230	-	-
2023-12-31	£66,147	£71,449	-	-
2022-12-31	£74,024	£95,284	-	-
2021-12-31	£131,261	£527,806	-	-
2020-12-31	£463,378	£66,488	-	-

## Trustees

Name	Role	Appointed
Christine Rogerson		2022-04-04
Derek Pearson		2022-04-04
HEATHER LATHAM		2013-06-29
JOHN LIONEL DAWSON		2017-04-09
LINDA HUNT		2017-04-09
MARK ARMITAGE		2010-04-24
Rev Adam Whittle		2022-04-04
SHEENAGH STEWART JONES		2012-10-17

---

# Accounts

---



## Trustees' Annual Report for the period

From **1/1/24** To **31/12/24**

**Charity name:** THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
HOLY ROOD, SWINTON

**Charity registration number:** 1149809

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Religious Activities
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Provides Buildings/facilities/open Space  Provides Services
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Yes

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	<b>N/A</b>
Policy on social investment including program related investment	Para 1.38	<b>N/A</b>
Contribution made by volunteers	Para 1.38	<b>N/A</b>
Other		<b>N/A</b>

--	--	--

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Provides regular public worship and sacred space for personal prayer and contemplation open to all. Pastoral work, including visiting the sick and bereaved. Teaching Christianity through sermons, courses and small groups. Supporting other charities in the UK and overseas.

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<b>N/A</b>
Performance of fundraising activities against objectives set	Para 1.41	<b>N/A</b>
Investment performance against objectives	Para 1.41	<b>N/A</b>
Other		<b>N/A</b>

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>Healthy</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>Held to cover deficits in income versus expenditure</b>
Amount of reserves held	Para 1.22	<b>£17,241 + £1,381 bank accounts +£6,613 + £455,813 investments</b>
Reasons for holding zero reserves	Para 1.22	<b>N/A</b>
Details of fund materially in deficit	Para 1.24	<b>N/A</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>N/A</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>N/A</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	Promoting in the ecclesiastical parish the whole mission of the Church.
A description of the principal risks facing the charity	Para 1.46	<b>N/A</b>
Other		<b>N/A</b>

## Structure, Governance and Management

Description of charity's trusts:		N/A
Type of governing document (trust deed, royal charter)	Para 1.25	PAROCHIAL CHURCH COUNCIL POWERS MEASURE (1956) AS AMENDED AND CHURCH REPRESENTATION RULES
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Unincorporated Association</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Annual Parochial Church Meeting (APCM)</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	N/A
The charity's organisational structure and any wider network with which the charity works	Para 1.51	N/A
Relationship with any related parties	Para 1.51	N/A
Other		N/A

### Reference and Administrative details

Charity name	<b>THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HOLY ROOD, SWINTON</b>
Other name the charity uses	<b>Holy Rood Church PCC, Swinton</b>
Registered charity number	<b>1149809</b>
Charity's principal address	<b>Moorside Road Swinton Manchester M27 0HJ</b>

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	MARK ARMITAGE	Treasurer		PCC
2	SHEENAGH STEWART JONES	Trustee		PCC
3	HEATHER LATHAM	Secretary		PCC
4	JOHN LIONEL DAWSON	Trustee		PCC
5	LINDA HUNT	Warden		PCC
6	CHRISTINE ROGERSON	Warden		PCC
7	DEREK PEARSON	Trustee		PCC

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		
<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	
<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
N/A	N/A	N/A

#### Name of chief executive or names of senior staff members (Optional information)

N/A
-----

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A
-----

## Other optional information

N/A
-----

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>	<i>M R Armitage</i>	
<b>Full name(s)</b>	Mark	Armitage
<b>Position (eg Secretary, Chair, etc)</b>	Treasurer	
<b>Date</b>	01/06/25	

	Opening Bank/Cash Balance	Plus Income	Minus Expenditure	Closing Bank/Cash Balance	Profit / loss for Year
No.1 Account (Church)	12,789.42	56,053.27	51,601.27	17,241.42	4,452.00
No.2 Account (Memorial Hall)	4,346.11	14,665.00	17,629.22	1,381.89	-2,964.22
<b>Total</b>	<b>£17,135.53</b>	<b>£70,718.27</b>	<b>£69,230.49</b>	<b>£18,623.31</b>	<b>£1,487.78</b>

**N.B.**

**The above income and expenditure includes:**  
**CHURCH** - exceptional income of a £25k drawdown from the CCLA investment and expenditure of £2.1k vicarage council tax back-bill  
**HALL** - £5.8k roof repairs  
**The parish share was again paid in full for the 16th consecutive year.**

Examined

21/2/25

Nim. Mellor

Holy Rood Church, Swinton No.1 Account Year Ended 31st December 2024

	2024	2023		2024	2023
<b>Income</b>			<b>Expenditure</b>		
<i>Blessed Oliver</i>			<i>The Work of the Church</i>		
Bank Standing Order Donations	15,573.61	14,131.50	Parish Share	26,551.90	22,377.79
Gift Aid Received	4,035.79	3,797.41	Childrens Society (Christingle service)	277.87	0.00
Weekly Offering Scheme envelopes	111.15	315.00	Christian Aid / Ukraine Appeal	192.00	226.00
<i>Parishioners</i>			<i>Diocesan &amp; Other Expenses</i>		
Loose Collections	2,310.57	1,708.54	Organist	4,640.00	4,880.00
Other Donations	750.00	200.00	Cleaner	1,545.54	1,450.24
Christian Aid / Ukraine Appeal	192.00	226.00	Funeral & Wedding Fees to Diocese	489.00	612.00
Childrens Society (Christingle service)	127.00	150.87	Priest in Charge	362.45	192.52
<i>Other Voluntary Income</i>			<i>Church Building Expenses</i>		
Garden of Remembrance	1,098.00	300.00	Heating & Lighting & Water	4,953.38	3,900.28
Parish Share Encouragement Scheme	531.00	590.00	General Repairs & Maintenance	3,304.69	4,004.23
Diocesan Energy Contribution	130.00	330.00	Church Insurance	2,581.25	2,563.22
Baptisms - Collections / Donations	0.00	143.00	Vicarage Council Tax Back-bill	2,130.95	3,228.00
			Garden of Remembrance	1,299.00	846.00
<i>Investments &amp; Interest</i>			Admin Expenses	1,283.08	505.57
CCLA Investment	25,000.00	25,000.00	Photocopiers / Printers / Paper	553.79	676.56
Bank Interest	257.67	152.27	CCLI	536.37	508.28
Investment Income	72.84	0.00	Organ Service / Repairs	460.00	400.00
			Church Roof Repairs & Maintenance	440.00	0.00
<i>Events and Activities</i>					
Christmas Fair	1,270.00	1,400.00			
Summer Fair	1,195.65	1,205.00			
Coffee Mornings	918.99	452.05			
Choir Evening	573.00	0.00			
Fashion Show	541.00	0.00			
Weddings / Banns - Statutory Fees - PCC	434.00	292.00			
Funerals - Statutory Fees (excl PCC)	282.00	612.00			
Weddings / Banns - Statutory Fees - (excl PCC)	241.00	0.00			
Funerals - Statutory Fees - PCC	208.00	761.00			
Charm Ltd Hall Hire	200.00	0.00			
Council Hall Hire	0.00	275.00			
USA Evening	0.00	655.00			
<b>Total</b>	<b>£56,053.27</b>	<b>£52,696.64</b>	<b>Total</b>	<b>£51,601.27</b>	<b>£46,378.69</b>
<b>Profit for 2024</b>	<b>£4,452.00</b>	<b>£6,317.95</b>			
Opening Bank Balance b/f 1/1/24	12,789.42	6,471.47			
<b>Closing Bank Balance c/f 31/12/24</b>	<b>17,241.42</b>	<b>12,789.42</b>			

The above income and expenditure includes exceptional:  
 income of a £25k CCLA investment drawdown and £130 Diocesan Energy contribution  
 expenditure of £2.1k vicarage council tax back-bill

Examined

21/2/25

nm-mellor

Holy Rood Church, Swinton No.2 Account Year Ended 31st December 2024

	2024	2023		2024	2023
<b>Income</b>			<b>Expenditure</b>		
Stage Society	5,000.00	5,000.00	Roof repairs	5,790.00	3,380.00
Bee Academy	4,890.00	4,745.00	Gas / Electric / Water	5,267.36	3,535.53
Archery	2,500.00	2,430.00	Cleaner	3,067.92	3,067.92
Salford City Council (polling station)	800.00	0.00	Ecclesiastical Insurance	2,302.02	2,017.68
Scouts	525.00	500.00	Maintenance	638.40	2,509.29
Guides	300.00	291.00	Window cleaner	480.00	480.00
Rainbows	300.00	291.00	Cleaning Materials	83.52	0.00
Brownies	200.00	194.00	Redecoration	0.00	10,080.00
Other hire	150.00	0.00			
<b>Sub Total</b>	<b>£14,665.00</b>	<b>£13,451.00</b>	<b>Sub Total</b>	<b>£17,629.22</b>	<b>£25,070.42</b>
<b>Total</b>	<b>£14,665.00</b>	<b>£13,451.00</b>	<b>Total</b>	<b>£17,629.22</b>	<b>£25,070.42</b>
<b>Loss for 2024</b>	<b>-£2,964.22</b>	<b>-£11,619.42</b>			
<b>Opening Bank Balance b/f 1/1/24</b>	<b>£4,346.11</b>	<b>£15,965.53</b>			
<b>Closing Bank Balance c/f 31/12/24</b>	<b>£1,381.89</b>	<b>£4,346.11</b>			

The above income and expenditure includes exceptional expenditure of £5.8k roof repairs

Examined

21/2/25

nm mclbr

**Independent examiner's report to the PCC of HOLY ROOD, SWINTON**

I report on the financial statements of the PCC for the year ended 31 December 2024 which are set out on pages 1 to 21. This report is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and section 43 of the Charities Act 1993 ('the 1993 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 an audit is not required for this year under the Regulations and under section 43(2) of the 1993 Act and that an independent examination is needed. 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 1993 Act and to be found in the Church guidance, 2006 edition. 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 of 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 1993 Act and 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.

N. M. MELLOR  
53 DRYWOOD AVE  
WORSLEY  
MANCHESTER  
M28 2QA

Examined

21/2/2025

NM. Mellor

### Independent examination planning checklist

Name of PCC: HOLY ROAD SWINTON	Year end: 2024
--------------------------------	----------------

1.	Is there any reason why I should not accept/continue with this appointment.	YES	NO
	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"/>
2.	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"/>
3.	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: NITA MELLOR	Date: 21/2/25
---	---------------

### 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.

		Completed satisfactorily	
Financial Statements		YES	NO
1.	Agree figures in the financial statements to the PCC's main accounting records (e.g. cash book)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2.	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"/>
3.	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"/>
<b>Accounting Records</b>			
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 form 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 and records.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
State on a separate sheet which records were checked and the sections covered by the checks.			
<b>Review of accounts</b>			
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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <li>- 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;</li> <li>- Determine if the PCC has financed activities outside its objects and powers as outlined in the Guidance.</li> </ul>			
11.	Examine the year-end bank reconciliation (and, for more complex PCCs, any other control records) to ensure they do not include any unexpected or unusual items.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Transaction testing</b>			
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.			
<b>Reporting</b>			
13.	Prepare a report to the PCC which is in accordance with CAR Regulation 25. An example is provided within the Guidance.	<input type="checkbox"/>	<input checked="" type="checkbox"/>

		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 checked="" type="checkbox"/>	<input 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 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 type="checkbox"/>	<input type="checkbox"/>
17.	Ensure any material contingencies or commitments identified have been properly shown in the accounts.	<input 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 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.*

---

# Accounts

---



## Trustees' Annual Report for the period

From **1/1/23** To **31/12/23**

**Charity name:** THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
HOLY ROOD, SWINTON

**Charity registration number:** 1149809

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Religious Activities
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Provides Buildings/facilities/open Space  Provides Services
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Yes

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	N/A
Other		N/A

--	--	--

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Provides regular public worship and sacred space for personal prayer and contemplation open to all. Pastoral work, including visiting the sick and bereaved. Teaching Christianity through sermons, courses and small groups. Supporting other charities in the UK and overseas.

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<b>N/A</b>
Performance of fundraising activities against objectives set	Para 1.41	<b>N/A</b>
Investment performance against objectives	Para 1.41	<b>N/A</b>
Other		<b>N/A</b>

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>Healthy</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>Held to cover deficits in income versus expenditure</b>
Amount of reserves held	Para 1.22	<b>£12,789 + £4,346 bank accounts + £6,613 + £458,461 investments</b>
Reasons for holding zero reserves	Para 1.22	<b>N/A</b>
Details of fund materially in deficit	Para 1.24	<b>N/A</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>N/A</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>N/A</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	Promoting in the ecclesiastical parish the whole mission of the Church.
A description of the principal risks facing the charity	Para 1.46	<b>N/A</b>
Other		<b>N/A</b>

## Structure, Governance and Management

Description of charity's trusts:		N/A
Type of governing document (trust deed, royal charter)	Para 1.25	PAROCHIAL CHURCH COUNCIL POWERS MEASURE (1956) AS AMENDED AND CHURCH REPRESENTATION RULES
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Unincorporated Association</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Annual Parochial Church Meeting (APCM)</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	N/A
The charity's organisational structure and any wider network with which the charity works	Para 1.51	N/A
Relationship with any related parties	Para 1.51	N/A
Other		N/A

### Reference and Administrative details

Charity name	<b>THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HOLY ROOD, SWINTON</b>
Other name the charity uses	<b>Holy Rood Church PCC, Swinton</b>
Registered charity number	<b>1149809</b>
Charity's principal address	<b>Moorside Road Swinton Manchester M27 0HJ</b>

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	MARK ARMITAGE	Treasurer		PCC
2	SHEENAGH STEWART JONES	Trustee		PCC
3	HEATHER LATHAM	Secretary		PCC
4	JOHN LIONEL DAWSON	Trustee		PCC
5	LINDA HUNT	Warden from 9/4/22		PCC
6	CHRISTINE ROGERSON	Warden		PCC
7	DEREK PEARSON	Trustee		PCC

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A	N/A	N/A

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A	N/A	N/A

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
N/A	N/A	N/A

#### Name of chief executive or names of senior staff members (Optional information)

N/A
-----

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A
-----

## Other optional information

N/A
-----

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	M R Armitage	
--------------	--------------	--

Full name(s)	Mark	Armitage
--------------	------	----------

Position (eg Secretary, Chair, etc)	Treasurer	
-------------------------------------	-----------	--

Date	1/6/24
------	--------



Holy Rood Church, Swinton No.1 Account Year Ended 31st December 2023

	2023	2022		2023	2022
<b>Income</b>			<b>Expenditure</b>		
<b>Planned Giving</b>			<b>The Work of the Church</b>		
Bank Standing Order Donations	14,131.50	12,661.00	Parish Share (after 2022 advance payment)	22,377.79	29,500.00
Gift Aid Received	3,797.41	8,385.97	Christian Aid / Ukraine Appeal	226.00	418.00
Weekly Offering Scheme envelopes	315.00	2,466.00	Parish Share (in advance for 2023)	0.00	4,172.21
<b>Donations</b>			<b>Clergy &amp; Ministry Expenses</b>		
Loose Collections	1,708.54	1,412.92	Organist	4,880.00	4,130.00
Christian Aid / Ukraine Appeal	226.00	418.00	Cleaner	1,458.24	850.64
Other Donations	200.00	1,554.75	Funeral & Wedding Fees to Diocese	612.00	784.00
Childrens Society (Christingle service)	150.87	0.00	Priest in Charge	192.52	531.34
<b>Other Voluntary Income</b>			<b>Church Running Expenses</b>		
Parish Share Encouragement Scheme	590.00	570.00	General Repairs & Maintenance	4,004.23	954.00
Diocesan Energy Contribution	330.00	1,250.00	Heating & Lighting & Water	3,900.28	4,097.22
Garden of Remembrance	300.00	177.00	Vicarage Council Tax Back-bill	3,228.00	6,248.00
Baptisms - Collections / Donations	143.00	281.95	Church Insurance	2,563.22	2,353.71
D Howard Overpayment Refund	0.00	1,435.20	Garden of Remembrance	846.00	37.00
			Photocopiers / Printers / Paper	676.56	904.87
<b>Capital Drawdown &amp; Interest</b>			CCLI	508.28	470.17
CCLA Investment	25,000.00	25,000.00	Admin Expenses	505.57	426.31
Bank Interest	152.27	3.88	Organ Service / Repairs	400.00	3,700.00
			Church Roof Repairs & Maintenance	0.00	11,060.00
<b>Events and Activities</b>			Church Redecoration	0.00	10,800.00
Christmas Fair	1,400.00	1,765.00	Hall Roof Repairs & Maintenance	0.00	4,974.20
Summer Fair	1,205.00	0.00	Hall Window Cleaning	0.00	480.00
Funerals - Statutory Fees - PCC	761.00	1,066.00			
USA Evening	655.00	0.00			
Funerals - Statutory Fees (excl PCC)	612.00	784.00			
Coffee Mornings	452.05	501.38			
Weddings / Banns - Statutory Fees - PCC	292.00	48.00			
Council Hall Hire	275.00	0.00			
Fashion Show	0.00	517.00			
Patriotic Event	0.00	300.00			
Barnados Hall Hire	0.00	60.00			
<b>Total</b>	<b>£52,696.64</b>	<b>£60,658.05</b>	<b>Total</b>	<b>£46,378.69</b>	<b>£86,891.67</b>
<b>Profit for 2023</b>	<b>£6,317.95</b>	<b>£26,233.62</b>			
Opening Bank Balance b/f 1/1/23	6,471.47	32,705.09			
<b>Closing Bank Balance c/f 31/12/23</b>	<b>12,789.42</b>	<b>6,471.47</b>			

The above income and expenditure includes exceptional:  
 income of a £25k CCLA investment drawdown and £330 Diocesan Energy contribution  
 expenditure of £3.3k vicarage council tax back-bill

Examined

19/1/24

nm. mclor

Holy Rood Church, Swinton No.2 (Memorial Hall) Account Year Ended 31st December 2023

	2023	2022		2023	2022
<b>Income</b>			<b>Expenditure</b>		
Stage Society	5,000.00	4,875.00	Redecoration	10,080.00	0.00
Bee Academy	4,745.00	4,275.00	Gas / Electric / Water	3,535.53	2,264.18
Archery	2,430.00	2,430.00	Roof repairs	3,380.00	0.00
Scouts	500.00	0.00	Cleaner	3,067.92	3,067.92
Guides	291.00	0.00	Maintenance	2,509.29	0.00
Rainbows	291.00	291.00	Ecclesiastical Insurance	2,017.68	2,112.75
Brownies	194.00	0.00	Window cleaner	480.00	0.00
Emily Nolan Dance	0.00	685.00	Noticeboard	0.00	830.54
KSLC CIC	0.00	500.00	Cleaning Materials	0.00	117.25
Salford City Council (polling station)	0.00	250.00			
Barnados	0.00	60.00			
<b>Sub Total</b>	<b>£13,451.00</b>	<b>£13,366.00</b>	<b>Sub Total</b>	<b>£25,070.42</b>	<b>£8,392.64</b>
<b>Total</b>	<b>£13,451.00</b>	<b>£13,366.00</b>	<b>Total</b>	<b>£25,070.42</b>	<b>£8,392.64</b>
<b>Loss for 2023</b>	<b>-£11,619.42</b>	<b>£4,973.36</b>			
Opening Bank Balance b/f 1/1/23	£15,965.53	£10,992.17			
Closing Bank Balance c/f 31/12/23	£4,346.11	£15,965.53			

The above income and expenditure includes exceptional expenditure of £10k hall redecoration and £3.4k roof repairs

Examined 19/1/24  
 W.M. Mellor

### Independent examination planning checklist

Name of PCC: <u>HOLY ROOD SWINTON</u>	Year end: <u>2013</u>
---------------------------------------	-----------------------

1.	Is there any reason why I should not accept/continue with this appointment?	YES	NO
	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"/>
2.	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"/>
3.	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: <u>NITA MELLOR</u>	Date: <u>19/1/24</u>
--	----------------------

### 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.

		Completed satisfactorily	
Financial Statements		YES	NO
1.	Agree figures in the financial statements to the PCC's main accounting records (e.g. cash book)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2.	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"/>
3.	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"/>

**Independent examiner's report to the PCC of HOLY ROOD, SWINTON**

I report on the financial statements of the PCC for the year ended 31 December 2023, which are set out on pages 1 to 20. This report is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and section 43 of the Charities Act 1993 ('the 1993 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 an audit is not required for this year under the Regulations and under section 43(2) of the 1993 Act and that an independent examination is needed. 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 1993 Act and to be found in the Church guidance, 2006 edition. 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 of 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 1993 Act and 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.

N. M. MELLOR  
53 DRYWOOD AVE  
WORSLEY  
MANCHESTER  
M28 2QA

Examined

19/1/24

N.M. Mellor

		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"/>
<b>Accounting Records</b>			
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 form 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 and records.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
State on a separate sheet which records were checked and the sections covered by the checks.			
<b>Review of accounts</b>			
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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <li>- 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;</li> <li>- Determine if the PCC has financed activities outside its objects and powers as outlined in the Guidance.</li> </ul>			
11.	Examine the year-end bank reconciliation (and, for more complex PCCs, any other control records) to ensure they do not include any unexpected or unusual items.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Transaction testing</b>			
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.			
<b>Reporting</b>			
13.	Prepare a report to the PCC which is in accordance with CAR Regulation 25. An example is provided within the Guidance.	<input type="checkbox"/>	<input checked="" type="checkbox"/>

		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 checked="" type="checkbox"/>	<input 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 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 type="checkbox"/>	<input type="checkbox"/>
17.	Ensure any material contingencies or commitments identified have been properly shown in the accounts.	<input 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 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.*

---

# Accounts

---



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

**From** 1/1/22 **To** 31/12/22

**Charity name: THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF  
HOLY ROOD, SWINTON**

**Charity registration number: 1149809**

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Religious Activities
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Provides Buildings/facilities/open Space  Provides Services
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Yes

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	<b>N/A</b>
Policy on social investment including program related investment	Para 1.38	<b>N/A</b>
Contribution made by	Para 1.38	<b>N/A</b>

volunteers		
Other		<b>N/A</b>

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Provides regular public worship and sacred space for personal prayer and contemplation open to all. Pastoral work, including visiting the sick and bereaved. Teaching Christianity through sermons, courses and small groups. Supporting other charities in the UK and overseas.

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<b>N/A</b>
Performance of fundraising activities against objectives set	Para 1.41	<b>N/A</b>
Investment performance against objectives	Para 1.41	<b>N/A</b>
Other		<b>N/A</b>



## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>Healthy</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>Held to cover deficits in income versus expenditure</b>
Amount of reserves held	Para 1.22	<b>£6,471 + £15,965 bank accounts + £2,993 + £430,859 investments</b>
Reasons for holding zero reserves	Para 1.22	<b>N/A</b>
Details of fund materially in deficit	Para 1.24	<b>N/A</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>N/A</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>N/A</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	Promoting in the ecclesiastical parish the whole mission of the Church.
A description of the principal risks facing the charity	Para 1.46	<b>N/A</b>
Other		<b>N/A</b>

## Structure, Governance and Management

Description of charity's trusts:		<b>N/A</b>
Type of governing document (trust deed, royal charter)	Para 1.25	PAROCHIAL CHURCH COUNCIL POWERS MEASURE (1956) AS AMENDED AND CHURCH REPRESENTATION RULES
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Unincorporated Association</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Annual Parochial Church Meeting (APCM)</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<b>N/A</b>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<b>N/A</b>
Relationship with any related parties	Para 1.51	<b>N/A</b>
Other		<b>N/A</b>

### Reference and Administrative details

Charity name	<b>THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HOLY ROOD, SWINTON</b>
Other name the charity uses	<b>Holy Rood Church PCC, Swinton</b>
Registered charity number	<b>1149809</b>

Charity's principal address	<b>Moorside Road Swinton Manchester M27 0HJ</b>
-----------------------------	---

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	MARK ARMITAGE	Treasurer		PCC
2	SHEENAGH STEWART JONES	Trustee		PCC
3	HEATHER LATHAM	Secretary		PCC
4	JOHN LIONEL DAWSON	Trustee		PCC
5	LINDA HUNT	Warden from 9/4/22		PCC
6	CHRISTINE ROGERSON	Warden		PCC
7	DEREK PEARSON	Trustee		PCC

Corporate trustees - names of the directors at the date the report was approved

<b>Director name</b>		
<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

Name of trustees holding title to property belonging to the charity

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	
<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
N/A	N/A	N/A

#### Name of chief executive or names of senior staff members (Optional information)

N/A
-----

### Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A
-----

### Other optional information

N/A
-----

## Declarations

The trustees declare that they have approved the trustees' report above.

### Signed on behalf of the charity's trustees

<b>Signature(s)</b>	M R Armitage	
---------------------	--------------	--

<b>Full name(s)</b>	Mark	Armitage
---------------------	------	----------

<b>Position (eg Secretary, Chair, etc)</b>	Treasurer	
--	-----------	--

<b>Date</b>	28/5/23
-------------	---------

	Opening Bank/Cash Balance	Plus Income	Minus Expenditure	Closing Bank/Cash Balance	Profit for Year
No.1 Account (Church)	32,705.09	60,658.05	86,891.67	6,471.47	-26,233.62
No.2 Account (Memorial Hall)	10,992.17	13,366.00	8,392.64	15,965.53	4,973.36
<b>Total</b>	<b>£43,822.83</b>	<b>£74,024.05</b>	<b>£95,284.31</b>	<b>£22,437.00</b>	<b>-£21,260.26</b>
<b>N.B.</b>					
The above income and expenditure includes exceptional income of a £25k drawdown from the new CCLA investment and expenditure of £11k of church roof repairs and £11k of church re-decoration, £6k vicarage council tax back-bill and £3k organ overhaul, clean and repair, all paid into/from the no.1 (Church) account.					
The parish share was again paid in full.					

Examined 7/2/2023  
nm. mello

**Holy Rood Church, Swinton No.1 Account Year Ended 31st December 2022**

	2022	2021		2022	2021
<b>Income</b>			<b>Expenditure</b>		
<i>Planned Giving</i>			<i>Investments</i>		
Bank Standing Order Donations	12,661.00	13,286.00	CCLA new investment	0.00	465,000.00
Gift Aid Received	8,385.97	5,419.18			
Weekly Offering Scheme envelopes	2,466.00	2,649.90	<i>Societies &amp; Charities</i>		
			Churches Together	0.00	60.00
<i>Donations</i>					
Other Donations	1,554.75	1,263.50	<i>The Work of the Church</i>		
Loose Collections	1,412.92	1,739.43	Parish Share	29,500.00	28,500.00
Christian Aid / Ukraine Appeal	418.00	245.13	Parish Share (in advance for 2023)	4,172.21	0.00
Bequest	0.00	66,957.39	Christian Aid / Ukraine Appeal	418.00	255.13
Encashment of historic CCLA Investments	0.00	30,202.40			
Fairs Group	0.00	1,461.34	<i>Clergy &amp; Ministry Expenses</i>		
M&S Dividends 2018-20	0.00	787.21	Organist	4,130.00	3,080.00
Pew Collections	0.00	76.45	Cleaner	850.64	0.00
			Funeral & Wedding Fees to Diocese	784.00	652.00
<i>Other Voluntary Income</i>			Priest in Charge	531.34	207.10
D Howard Overpayment Refund	1,435.20	0.00	Verger	0.00	410.00
Diocesan Energy Contribution	1,250.00	0.00			
Parish Share Encouragement Scheme	570.00	550.00	<i>Church Running Expenses</i>		
Baptisms - Collections / Donations	281.95	91.00	Church Roof Repairs & Maintenance	11,060.00	0.00
Garden of Remembrance	177.00	0.00	Church Redecoration	10,800.00	0.00
Funerals - Collections / Donations	0.00	50.00	Vicarage Council Tax Back-bill	6,248.00	1,724.50
			Hall Roof Repairs & Maintenance	4,974.20	7,915.80
<i>Capital Drawdown &amp; Interest</i>			Heating & Lighting & Water	4,097.22	3,293.69
CCLA Investment	25,000.00	258.90	Organ Service / Repairs	3,700.00	200.00
Bank Interest	3.88	24.33	Church Insurance	2,353.71	2,274.72
			General Repairs & Maintenance	954.00	4,314.11
<i>Events and Activities</i>			Photocopiers / Printers / Paper	904.87	814.59
Christmas Fair	1,765.00	0.00	Hall Window Cleaning	480.00	0.00
Funerals - Statutory Fees - PCC	1,066.00	906.00	CCLI	470.17	448.58
Funerals - Statutory Fees (excl PCC)	784.00	652.00	Admin Expenses	426.31	1,606.78
Fashion Show	517.00	0.00	Garden of Remembrance	37.00	0.00
Coffee Mornings	501.38	215.26	Vicarage Telephony/Handover	0.00	204.79
Patriotic Event	300.00	0.00			
Barnados Hall Hire	60.00	0.00			
Weddings / Banns - Statutory Fees - PCC	48.00	0.00			
<b>Total</b>	<b>£60,658.05</b>	<b>£126,835.42</b>	<b>Total</b>	<b>£86,891.67</b>	<b>£520,961.79</b>
<b>Loss for 2022</b>	<b>-£26,233.62</b>	<b>-£394,126.37</b>			
Opening Bank Balance b/f 1/1/22	32,705.09	426,831.46			
<b>Closing Bank Balance c/f 31/12/22</b>	<b>6,471.47</b>	<b>32,705.09</b>			

The above income and expenditure includes exceptional:  
 income of a £25k CCLA investment drawdown and £1,250 Diocesan Energy contribution  
 expenditure of £11k church roof repairs, £11k church re-decoration, £6k vicarage council tax back-bill, £3k organ overhaul, clean and repair

Examined 7/2/2023

NM - Mellor

**Holy Rood Church, Swinton No.2 (Memorial Hall) Account Year Ended 31st December 2022**

	<b>2022</b>	<b>2021</b>		<b>2022</b>	<b>2021</b>
<b>Income</b>			<b>Expenditure</b>		
Stage Society	4,875.00	0.00	Wages (Cleaner)	3,067.92	1,789.62
Bee Academy	4,275.00	2,050.00	Gas / Electric / Water	2,264.18	1,262.03
Archery	2,430.00	1,215.00	Ecclesiastical Insurance	2,112.75	1,976.12
Emily Nolan Dance	685.00	261.25	Noticeboard	830.54	0.00
KSLC CIC	500.00	0.00	Cleaning Materials	117.25	0.00
Rainbows	291.00	291.00	Maintenance	0.00	62.40
Salford City Council (polling station)	250.00	200.00			
Barnados	60.00	0.00			
AA Group	0.00	100.00			
<b>Sub Total</b>	<b>£13,366.00</b>	<b>£4,117.25</b>	<b>Sub Total</b>	<b>£8,392.64</b>	<b>£5,090.17</b>
<b>Total</b>	<b>£13,366.00</b>	<b>£4,117.25</b>	<b>Total</b>	<b>£8,392.64</b>	<b>£5,090.17</b>
<b>Profit for 2022</b>	<b>£4,973.36</b>	<b>-£972.92</b>			
Opening Bank Balance b/f 1/1/22	£10,992.17	£11,965.09			
Closing Bank Balance c/f 31/12/22	£15,965.53	£10,992.17			

*Examined 7/2/2023*

*NM-Meller*

**Independent examiner's report to the PCC of HOLY BLOOD, BWINTON**

I report on the financial statements of the PCC for the year ended 31 December 2022, which are set out on pages 1 to 49. This report is in respect of an examination carried out in accordance with the Church Accounting Regulations 2005 ('the Regulations') and section 43 of the Charities Act 1993 ('the 1993 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 an audit is not required for this year under the Regulations and under section 43(2) of the 1993 Act and that an independent examination is needed. 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 1993 Act and to be found in the Church guidance, 2005 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also included 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 of 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

- a. to keep accounting records in accordance with section 43 of the 1993 Act; and
- b. to prepare financial statements which accord with the accounting records and comply with the requirements of the 2005 Act and 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.

N. M. McLEOD

Extract from: The Charities Act 2006 and the PCC (2006 Edition)

### Independent examination planning checklist

Name of PCC: Howt Road Swinton Year end: 2012

1.	Is there any reason why I should not accept/continue with this appointment? Consider: <ul style="list-style-type: none"> <li>- am I independent?</li> <li>- do I have the requisite ability and practical experience for a PCC of this complexity?</li> <li>- has my appointment been approved by the PCC and made by the APCM?</li> <li>- is the PCC aware of my responsibilities – possibly by signing and returning a letter of engagement?</li> </ul>	YES	NO
		<input checked="" type="checkbox"/>	<input type="checkbox"/>
		<input checked="" type="checkbox"/>	<input type="checkbox"/>
		<input checked="" type="checkbox"/>	<input type="checkbox"/>
		<input checked="" type="checkbox"/>	<input type="checkbox"/>
2.	Do the assets 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"/>
3.	Are there any specific requirements for an audit to be carried out, for example, is any special trust 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: NITA MURPHY NM number: 7 | 2 | 2013

### Independent examination work programme

If any of the answers to questions 1-6 and 10-18 is 'no', or if the answer to question 6 is 'yes', full details of problems encountered and how they have been resolved should be included on a separate sheet.

		Completed satisfactorily	
Financial Statements		YES	NO
1.	Agree figures in the financial statements to the PCC's main accounting records (eg. cash book)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2.	Draw reference and attach to this programme a referenced list of financial statements and the supporting analysis necessary to show the link between the accounting records and the financial statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3.	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"/>
<b>Accounting Records</b>			
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 and records.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
State on a separate sheet which records were checked and the sections covered by the checks.			
<b>Review of accounts</b>			
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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <li>- Identify ma/or 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;</li> <li>- Determine if the PCC has financed activities outside its objects and powers as outlined in the Guidance.</li> </ul>			
11.	Examine the year-end bank reconciliation (and, for more complex PCCs, any other control records) to ensure they do not include any unexpected or unusual items.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Transaction testing</b>			
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.			
<b>Reporting</b>			
13.	Prepare a report to the PCC which is in accordance with CAR Regulation 26. An example is provided within the Guidance.	<input type="checkbox"/>	<input checked="" type="checkbox"/>

		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 checked="" type="checkbox"/>	<input 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 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 type="checkbox"/>	<input type="checkbox"/>
17.	Ensure any material contingencies or commitments identified have been properly shown in the accounts.	<input 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 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.		

---

# Accounts

---

	Opening Bank/Cash Balance	Plus Income	Minus Expenditure	Closing Bank/Cash Balance	Profit for Year
No.1 Account (Church)	426,831.46	126,835.42	520,961.79	32,705.09	-394,126.37
No.2 Account (Memorial Hall)	11,965.09	4,117.25	5,090.17	10,992.17	-972.92
Fairs Group	1,461.34	0.00	1,461.34	0.00	-1,461.34
Flowers	110.02	309.00	293.45	125.57	15.55
<b>Total</b>	<b>£440,367.91</b>	<b>£131,261.67</b>	<b>£527,806.75</b>	<b>£43,822.83</b>	<b>-£396,545.08</b>

**N.B.**

The above income and expenditure includes the impact of Covid 19 and exceptional income of a £67k bequest, the £30k encashment of historic CCLA investments and the closing balance of the Fairs account (£1.4k), a new CCLA investment (expenditure) of £465k and £8k of hall roof repairs all paid into/from the no.1 (Church) account.

The parish share was again paid in full.

Examined 4/3/22

WU-Mella

**Holy Road Church, Swinton No.1 Account Year Ended 31st December 2021**

	2021	2020		2021	2020
<b>Income</b>			<b>Expenditure</b>		
<b>Planned Giving</b>			<b>Investments</b>		
Bank Standing Order Donations	13,286.00	15,198.08	CCLA new Investment	465,000.00	0.00
Gift Aid Received	5,419.18	0.00			
Weekly Offering Scheme envelopes	2,649.90	1,849.50	<b>Societies &amp; Charities</b>		
			Churches Together	60.00	120.00
<b>Donations</b>					
Bequest	66,957.39	421,332.68	<b>The Work of the Church</b>		
Encashment of historic CCLA Investments	30,202.40	0.00	Parish Share	28,500.00	27,500.00
Loose Collections	1,739.43	1,141.18	Christian Aid Appeal	255.13	0.00
Fairs Group	1,461.34	2,000.00	The Children's Society	0.00	209.85
Other Donations	1,263.50	0.00	Outreach	0.00	160.16
M&S Dividends 2018-20	787.21	0.00			
Christian Aid Appeal	245.13	0.00	<b>Clarity &amp; Ministry Expenses</b>		
Pew Collections	76.45	5.00	Organist	3,080.00	1,680.00
Memorial Hall	0.00	5,000.00	Funeral & Wedding Fees to Diocese	652.00	1,557.00
Magazine	0.00	309.00	Verger	410.00	490.00
			Priest in Charge	207.10	1,105.99
<b>Other Voluntary Income</b>			Cleaner	0.00	589.32
Parish Share Encouragement Scheme	550.00	573.08			
Baptisms - Collections / Donations	91.00	111.50	<b>Church Running Expenses</b>		
Funerals - Collections / Donations	50.00	0.00	Hall Roof Repairs & Maintenance	7,915.80	0.00
			General Repairs & Maintenance	4,314.11	3,416.50
<b>Dividends &amp; Interest</b>			Heating & Lighting & Water	3,293.69	3,314.03
Central Board of Finance	258.90	348.89	Church Insurance	2,274.72	2,270.18
Bank Interest	24.33	62.04	Vicarage Council Tax Back-bill	1,724.50	0.00
M&S Dividend	0.00	0.00	Admin Expenses	1,606.78	347.49
			Photocopiers / Printers / Paper	814.59	1,223.32
<b>Events and Activities</b>			CCLI	448.58	436.18
Funerals - Statutory Fees - PCC	906.00	633.00	Vicarage Telephony/Handover	204.79	0.00
Funerals - Statutory Fees (excl PCC)	652.00	817.00	Organ Service / Repairs	200.00	400.00
Coffee Mornings	215.26	147.32	Church Dry Rot Repair	0.00	2,211.60
USA Night	0.00	500.45	Altar Requisites	0.00	652.04
Weddings / Banns - Statutory Fees - (excl PCC)	0.00	360.00	Garden of Remembrance	0.00	67.00
Weddings / Banns - Statutory Fees - PCC	0.00	252.00			
Fairtrade Raffle / Easter Eggs	0.00	117.55			
Baptism Ball	0.00	85.00			
<b>Sub Total</b>	<b>£126,835.42</b>	<b>£450,843.27</b>	<b>Sub Total</b>	<b>£520,961.79</b>	<b>£47,750.66</b>
<b>Total</b>	<b>£126,835.42</b>	<b>£450,843.27</b>	<b>Total</b>	<b>£520,961.79</b>	<b>£47,750.66</b>
<b>Loss for 2021</b>	<b>-£394,126.37</b>	<b>£403,092.61</b>			
Opening Bank Balance b/f 1/1/21	426,831.46	23,738.85			
<b>Closing Bank Balance c/f 31/12/21</b>	<b>32,705.09</b>	<b>426,831.46</b>			

The above income and expenditure includes the impact of Covid 19 and exceptional: income of a £67k bequest, the £30k encashment of historic CCLA investments and the closing balance of the Fairs account (£1.4k) expenditure of a new CCLA investment of £465k and £8k of hall roof repairs

Examined 4/3/22  
 MM-Mellor

Holy Rood Church, Swinton No.2 (Memorial Hall) Account Year Ended 31st December 2021

	2021	2020		2021	2020
<b>Income</b>			<b>Expenditure</b>		
Bee Academy (was 13 Performing Arts)	2,050.00	4,670.68	Ecclesiastical Insurance	1,976.12	1,952.37
Archery	1,215.00	0.00	Wages (Cleaner)	1,789.62	1,789.62
Rainbows	291.00	0.00	Gas / Electric / Water	1,262.03	4,082.92
Emily Nolan Dance	261.25	225.00	Maintenance	62.40	3,406.00
Salford City Council (polling station)	200.00	200.00	Transfer to PCC no.1 account	0.00	5,000.00
AA Group	100.00	100.00	Window Cleaner	0.00	280.00
Stage Society	0.00	4,000.00			
Playgroup	0.00	1,450.00			
Happy Days	0.00	780.00			
Scout Group	0.00	485.00			
Brownies	0.00	194.00			
Guides	0.00	145.50			
Mums & Tots	0.00	30.00			
<b>Sub Total</b>	<b>£4,117.25</b>	<b>£12,280.18</b>	<b>Sub Total</b>	<b>£5,090.17</b>	<b>£16,510.91</b>
			Cheques cashed from previous year	<b>£0.00</b>	<b>-£76.80</b>
<b>Total</b>	<b>£4,117.25</b>	<b>£12,280.18</b>	<b>Total</b>	<b>£5,090.17</b>	<b>£16,434.11</b>
<b>Loss for 2021</b>	<b>-£972.92</b>	<b>-£4,153.93</b>			
Opening Bank Balance b/f 1/1/21	£11,965.09	£16,119.02			
Closing Bank Balance c/f 31/12/21	£10,992.17	£11,965.09			
The above includes the impact of Covid 19					

Examined 4/3/22  
 N.M. Mellor

Holy Rood Church, Swinton Fairs Accounts Year Ended 31st December 2021

	2021	2020		2021	2020
<b>Income</b>			<b>Expenditure</b>		
Christmas Fair	£0.00	£0.00	Chq to PCC no.1 account	£1,461.34	£2,000.00
Summer Fair	£0.00	£0.00	Hall Rent	£0.00	£0.00
			Fairs expenses	£0.00	£0.00
<b>Total</b>	£0.00	£0.00	<b>Total</b>	£1,461.34	£2,000.00
<b>Loss for 2021</b>	<b>-£1,461.34</b>	<b>-£2,000.00</b>			
Opening Bank Balance b/f 1/1/21	£1,461.34	£3,461.34			
<b>Closing Bank Balance c/f 31/12/21</b>	<b>£0.00</b>	<b>£1,461.34</b>			
The above includes the impact of Covid 19					

Examined 4/3/22  
 Nil-McCloy

Holy Rood Church, Swinton Flowers Accounts Year Ended 31st December 2021

	2021	2020		2021	2020
<b>Income</b>			<b>Expenditure</b>		
Donations weekly	£309.00	£255.00	Flowers purchased weekly	£293.45	£170.50
			Christmas flowers	£0.00	£56.25
<b>Total</b>	<b>£309.00</b>	<b>£255.00</b>	<b>Total</b>	<b>£293.45</b>	<b>£226.75</b>
<b>Profit for 2021</b>	<b>£15.55</b>	<b>£28.25</b>			
Opening Bank Balance b/f 1/1/21	£110.02	£81.77			
<b>Closing Bank Balance c/f 31/12/21</b>	<b>£125.57</b>	<b>£110.02</b>			
The above includes the impact of Covid 19					

Examined 4/3/22  
 NM - Mellor

---

# Accounts

---



## Trustees' Annual Report for the period

From **1/1/20** To **31/12/20**

**Charity name:** THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
HOLY ROOD, SWINTON

**Charity registration number:** 1149809

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Religious Activities
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Provides Buildings/facilities/open Space Provides Services
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Yes

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	N/A
Other		N/A

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Provides regular public worship and sacred space for personal prayer and contemplation open to all. Pastoral work, including visiting the sick and bereaved. Teaching Christianity through sermons, courses and small groups. Supporting other charities in the UK and overseas.

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	N/A
Performance of fundraising activities against objectives set	Para 1.41	N/A
Investment performance against objectives	Para 1.41	N/A
Other		N/A

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>Healthy</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>Held to cover deficits in income versus expenditure</b>
Amount of reserves held	Para 1.22	<b>£440,367 + £32,297 investments</b>
Reasons for holding zero reserves	Para 1.22	<b>N/A</b>
Details of fund materially in deficit	Para 1.24	<b>N/A</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>N/A</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>N/A</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	Promoting in the ecclesiastical parish the whole mission of the Church.
A description of the principal risks facing the charity	Para 1.46	<b>N/A</b>
Other		<b>N/A</b>

## Structure, Governance and Management

Description of charity's trusts:		N/A
Type of governing document (trust deed, royal charter)	Para 1.25	PAROCHIAL CHURCH COUNCIL POWERS MEASURE (1956) AS AMENDED AND CHURCH REPRESENTATION RULES
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Unincorporated Association</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Annual Parochial Church Meeting (APCM)</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	N/A
The charity's organisational structure and any wider network with which the charity works	Para 1.51	N/A
Relationship with any related parties	Para 1.51	N/A
Other		N/A

## Reference and Administrative details

Charity name	<b>THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HOLY ROOD, SWINTON</b>
Other name the charity uses	<b>Holy Rood Church PCC, Swinton</b>
Registered charity number	<b>1149809</b>
Charity's principal address	<b>Moorside Road Swinton Manchester M27 0HJ</b>

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	MARK ARMITAGE	Treasurer	24/4/2010	PCC
2	ALLAN ROBERTS	Trustee	17/10/2012	PCC
3	SHEENAGH STEWART JONES	Trustee	17/10/2012	PCC
4	HEATHER LATHAM	Secretary	29/6/2013	PCC
5	JOHN LIONEL DAWSON	Trustee	9/4/2017	PCC
6	LINDA HUNT	Trustee	9/4/2017	PCC
7	MAUREEN TAYLOR	Trustee	9/4/2017	PCC
8	PAUL RIMMER	Warden	29/4/2018	PCC
9				
10				

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A	N/A	N/A

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A	N/A	N/A

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------

Type of adviser	Name	Address
N/A	N/A	N/A

#### Name of chief executive or names of senior staff members (Optional information)

N/A

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

## Other optional information

N/A

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>	<i>M. R. Armitage</i>	
<b>Full name(s)</b>	Mark	Armitage
<b>Position (eg Secretary, Chair, etc)</b>	Treasurer	
<b>Date</b>	5/3/21	

	Opening Bank/Cash Balance	Plus Income	Items Paid but not yet on Bank Statement	Minus Expenditure	Income Paid but not yet on Bank Statement	Closing Bank/Cash Balance	Profit for Year
No. 1 Account (Church)	23,738.85	450,843.27	0.00	47,750.66	0.00	426,831.46	403,092.61
No. 2 Account (Memorial Hall)	16,119.02	12,280.18	-76.80	16,510.91	0.00	11,965.09	-4,153.93
Fairs Group	3,461.34	0.00	0.00	2,000.00	0.00	1,461.34	-2,000.00
Flowers	81.77	255.00	0.00	226.75	0.00	110.02	28.25
<b>Total</b>	<b>£43,400.98</b>	<b>£463,378.45</b>	<b>-£76.80</b>	<b>£66,488.32</b>	<b>£0.00</b>	<b>£440,367.91</b>	<b>£396,966.93</b>

N.B.

The above income and expenditure includes the impact of Covid 19 from March '20 onwards and exceptional income of £428k and expenditure of £2k.

Exceptional income comprised £421k of bequests and donations from the No.2 (Hall) account of £5k and £2k from the Fairs account into the no.1 (Church) account and £421k of bequests. This additional income was used towards the payment of a dry rot repairs and to help to pay the parish share in full.

Examined 19/2/21

NM. Mellor

# Holy Rood Church, Swinton No.1 Account Year Ended 31st December 2020

	2020	2019		2020	2019
<b>Income</b>			<b>Expenditure</b>		
<i>Planned Giving</i>			<i>Societies &amp; Charities</i>		
Bank Standing Order Donations	15,198.08	13,841.06	Churches Together	120.00	0.00
Weekly Offering Scheme envelopes	1,849.50	7,006.69			
Gift Aid Received	0.00	2,608.75			
<i>Donations</i>			<i>The Work of the Church</i>		
Requests / Other Donations	421,332.68	458.62	Parish Share	27,500.00	28,653.91
Memorial Hall	5,000.00	5,000.00	The Children's Society	209.85	0.00
Fairs Group	2,000.00	4,000.00	Outreach	160.16	500.53
Loose Collections	1,141.18	2,335.10	Archdeacon's Visitation	0.00	511.75
Magazine	309.00	653.62	Crux Magazine	0.00	184.00
Pew Collections	5.00	744.25	Christian Aid Cyclone Appeal	0.00	102.50
Arthur Tattersall Bequest	0.00	1,000.00	Bishop's Ordination Fund	0.00	0.00
Line Dancing	0.00	1,000.00	Donations to local organisations	0.00	0.00
Archdeacon's Visitation	0.00	511.75			
Mums & Toddlers	0.00	247.41			
Holiday Club	0.00	226.00	<i>Church &amp; Ministry Expenses</i>		
Christingle Service	0.00	209.85	Organist	1,680.00	4,565.00
Christian Aid Cyclone Appeal	0.00	102.50	Funeral & Wedding Fees to Diocese	1,557.00	475.00
			Priest in Charge	1,105.99	727.38
			Cleaner	589.32	1,768.00
			Verger	490.00	781.00
<i>Other Voluntary Income</i>			<i>Church Building Expenses</i>		
Parish Share Encouragement Scheme	573.08	552.70	General Repairs & Maintenance	3,416.50	3,005.97
Baptisms - Collections / Donations	111.50	483.28	Heating & Lighting & Water	3,314.03	1,860.45
Funerals - Collections / Donations	0.00	776.00	Church Insurance	2,270.18	2,446.91
			Church Dry Rot Repair	2,211.60	0.00
			Photocopiers / Printers / Paper	1,223.32	2,221.08
<i>Dividend &amp; Interest</i>			Altar Requisites	652.04	124.27
Central Board of Finance	348.89	344.18	CCL	436.18	576.43
Bank Interest	62.04	52.03	Organ Service / Repairs	400.00	400.00
M&S Dividend	0.00	0.00	Admin Expenses	347.49	290.22
			Garden of Remembrance	67.00	0.00
<i>Events and Activities</i>			British Gas Back-bill	0.00	5,399.87
Funerals - Statutory Fees (excl PCC)	817.00	268.00	Kerb Drop	0.00	2,579.04
Funerals - Statutory Fees - PCC	633.00	188.00	Coffee Mornings	0.00	300.00
USA Night	500.45	0.00			
Weddings / Banns - Statutory Fees - (excl PCC)	360.00	207.00			
Weddings / Banns - Statutory Fees - PCC	252.00	580.70			
Coffee Mornings	147.32	732.53			
Fairtrade Raffle / Easter Eggs	117.55	0.00			
Baptism Ball	85.00	0.00			
60s Night	0.00	848.10			
Italian Evening	0.00	293.15			
Harvest Parish Lunch	0.00	262.00			
Jack Hollinshead Christmas Raffle	0.00	234.00			
Easter Breakfast / Egg Hunt	0.00	59.07			
Bereavement Service	0.00	38.60			
Carol Service	0.00	34.50			
<b>Sub Total</b>	<b>£450,843.27</b>	<b>£45,909.44</b>	<b>Sub Total</b>	<b>£47,750.66</b>	<b>£57,473.31</b>
<b>Total</b>	<b>£450,843.27</b>	<b>£45,909.44</b>	<b>Total</b>	<b>£47,750.66</b>	<b>£57,473.31</b>
<b>Profit for 2020</b>	<b>£403,092.61</b>	<b>£11,563.87</b>			
Opening Bank Balance b/f 1/1/20	23,738.85	35,302.72			
<b>Closing Bank Balance c/f 31/12/20</b>	<b>426,831.46</b>	<b>23,738.85</b>			

The above includes the impact of Covid 19 from March '20 onwards and the following exceptional income (£428k) and expenditure (£2k):  
 -bequests of £421,000 and inter-church account donations of £7,000 have been used to help pay dry rot repairs of £2,211 and the full parish share leaving a large surplus which the PCC will carefully consider how best to use

Examined 19/2/21

NM - Mellor

Holy Rood Church, Swinton No.2 Account Year Ended  
31st December 2020

	2020	2019		2020	2019
<b>Income</b>			<b>Expenditure</b>		
13 Performing Arts	4,670.68	2,961.00	Transfer to PCC no.1 account	5,000.00	5,000.00
Stage Society	4,000.00	4,150.00	Gas / Electric / Water	4,082.92	4,772.87
Playgroup	1,450.00	2,900.00	Maintenance	3,406.00	2,966.87
Happy Days	780.00	6,260.00	Ecclesiastical Insurance	1,952.37	1,918.25
Scout Group	485.00	485.00	Wages (Cleaner)	1,789.62	3,068.00
Emily Nolan Dance	225.00	922.50	Window Cleaner	280.00	480.00
Salford City Council (polling station)	200.00	200.00			
Brownies	194.00	194.00			
Guides	145.50	291.00			
AA Group	100.00	700.00			
Mums & Tots	30.00	205.00			
Archery	0.00	2,430.00			
Visitors	0.00	650.00			
Rainbows	0.00	291.00			
Fairs Group	0.00	200.00			
Tai Chi	0.00	0.00			
<b>Sub Total</b>	<b>£12,280.18</b>	<b>£22,839.50</b>	<b>Sub Total</b>	<b>£16,510.91</b>	<b>£18,205.99</b>
<b>Total</b>	<b>£12,280.18</b>	<b>£22,839.50</b>	Cheques cashed from previous year	-£76.80	£0.00
			<b>Total</b>	<b>£16,434.11</b>	<b>£18,205.99</b>
<b>Loss for 2020</b>	<b>-£4,153.93</b>	<b>£4,633.51</b>			
Opening Bank Balance b/f 1/1/20	£16,119.02	£11,485.51			
Closing Bank Balance c/f 31/12/20	£11,965.09	£16,119.02			
The above includes the impact of Covid 19 from March '20 onwards					

Examined 19/2/21

NM. Mellow

Holy Rood Church, Swinton Fairs Accounts Year Ended  
31st December 2020

	2020	2019		2020	2019
<b>Income</b>			<b>Expenditure</b>		
Christmas Fair	£0.00	£1,692.18	Transfer to PCC no.1 account	£2,000.00	£4,000.00
Summer Fair	£0.00	£1,227.51	Hall Rent	£0.00	£200.00
			Fairs expenses	£0.00	£64.99
<b>Total</b>	<b>£0.00</b>	<b>£2,919.69</b>	<b>Total</b>	<b>£2,000.00</b>	<b>£4,264.99</b>
<b>Loss for 2020</b>	<b>-£2,000.00</b>	<b>-£1,345.30</b>			
Opening Bank Balance b/f 1/1/20	£3,461.34	£4,806.64			
<b>Closing Bank Balance c/f 31/12/20</b>	<b>£1,461.34</b>	<b>£3,461.34</b>			
The above includes the impact of Covid 19 from March '20 onwards					

Examined 19/2/21

NH - Mellor

Holy Rood Church, Swinton Flowers Accounts Year Ended  
31st December 2020

	2020	2019		2020	2019
<b>Income</b>			<b>Expenditure</b>		
Donations weekly	£255.00	£710.00	Flowers purchased weekly	£170.50	£618.00
Miscellaneous Donations	£0.00	£130.00	Easter flowers	£0.00	£138.00
			Christmas flowers	£56.25	£122.50
			Country Baskets	£0.00	£10.79
<b>Total</b>	£255.00	£840.00	<b>Total</b>	£226.75	£889.29
<b>Profit for 2020</b>	<b>£28.25</b>	<b>-£49.29</b>			
Opening Bank Balance b/f 1/1/20	£81.77	£131.06			
<b>Closing Bank Balance c/f 31/12/20</b>	<b>£110.02</b>	<b>£81.77</b>			
The above includes the impact of Covid 19 from March '20 onwards					

Examined 19/2/21

NH - Mellor

## **Holy Rood 2020 Accounts APCM - Treasurer's Statement**

I'm pleased to report Holy Rood has yet again been able to pay its Parish Share in full. This has been achieved despite the impacts of Covid 19 due using some of the reserves on deposit and contributions from the other PCC accounts (Memorial Hall and Fairs Group) as shown in the Receipts and Payment Summary and detailed accounts.

On a 'standard year's income and expenditure' Holy Rood Parish Share (c£28-30k) accounts for approximately 66% of net parish income (£42k) if paid in full. This ratio is fairly stable primarily due to parishioners' donations and fund raising efforts and using donations from the Memorial Hall and Fairs Group. However there is usually another £20-25k of 'normal' expenditure incurred bringing total 'normal' expenditure to £50-55k.

The proportion of giving directly to the main bank account via standing order peaked at £15,198 in 2020 thanks to several parishioners switching from weekly envelopes or cash/cheque to direct giving during the year. As always, many thanks to all those who have changed to direct giving from weekly envelopes and cash/cheque, and in advance to anyone else who is willing to switch in 2021. This is even more helpful in these times of lockdown as the ability to undertake banking is more restricted. Please ask if you'd like to change your giving method.

Direct giving significantly reduces the amount of cash that needs to be collected, counted and banked each week reducing the time and effort of all involved and the risk of handling cash. I'd like to thank all those of you who are involved in these activities week in, week out. Particular thanks to David and Pat Sugden, who continue to regularly bank the cash and cheques, likewise to Derek Pearson for the Memorial Hall, and to Andrew Connell for co-ordinating the gift aid and collecting and banking the magazine sales and advertising income.

There was exceptional expenditure of £2k in 2020 to repair a new outbreak of dry rot. However there were also a number of significant generous bequests left to Holy Rood and, as a consequence, together with donations of £7k from two of the other church accounts (Memorial Hall (£5k) and Fairs (£2k)), we are able to report a significant profit for 2020 of £403k on the main church account. Covid 19 has impacted us all in some way and notably the church and hall were both closed for the majority of the year. Consequently no church fairs and little other social events were held severely impacting the income of all four church accounts - church, hall, fairs and flowers. Combined year-end bank balances across the four accounts have increased significantly from £43k to £396k which should safeguard the future of Holy Rood from a financial perspective.



**Mark Armitage**  
Treasurer

8/2/2021

**Independent examiner's report to the PCC of HOLY ROOD, SWINTON**

I report on the financial statements of the PCC for the year ended 31 December 2020 which are set out on pages 1 to 20. This report is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and section 43 of the Charities Act 1993 ('the 1993 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 an audit is not required for this year under the Regulations and under section 43(2) of the 1993 Act and that an independent examination is needed. 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 1993 Act and to be found in the Church guidance, 2006 edition. 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 of 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 1993 Act and 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.

N. M. MELLOR  
53 DRYWOOD AVE  
WORSLEY  
MANCHESTER  
M28 2QA

19/2/21

NM - Mellor

	Opening Bank/Cash Balance	Plus Income	Items Paid but not yet on Bank Statement	Minus Expenditure	Income Paid but not yet on Bank Statement	Closing Bank/Cash Balance	Profit for Year
No. 1 Account (Church)	23,738.85	450,843.27	0.00	47,750.66	0.00	426,831.46	403,092.61
No. 2 Account (Memorial Hall)	16,119.02	12,280.18	-76.80	16,510.91	0.00	11,965.09	-4,153.93
Fairs Group	3,461.34	0.00	0.00	2,000.00	0.00	1,461.34	-2,000.00
Flowers	81.77	255.00	0.00	226.75	0.00	110.02	28.25
<b>Total</b>	<b>£43,400.98</b>	<b>£463,378.45</b>	<b>-£76.80</b>	<b>£66,488.32</b>	<b>£0.00</b>	<b>£440,367.91</b>	<b>£396,966.93</b>

N.B.  
The above income and expenditure includes the impact of Covid 19 from March '20 onwards and exceptional income of £428k and expenditure of £2k.  
Exceptional income comprised £421k of bequests and donations from the No.2 (Hall) account of £5k and £2k from the Fairs account into the no.1 (Church) account and £421k of bequests. This additional income was used towards the payment of a dry rot repairs and to help to pay the parish share in full.

Examined 19/2/21

NM. Mellor

# Holy Rood Church, Swinton No.1 Account Year Ended 31st December 2020

	2020	2019		2020	2019
<b>Income</b>			<b>Expenditure</b>		
<i>Classed Giving</i>			<i>Social &amp; Charities</i>		
Bank Standing Order Donations	15,198.08	13,841.06	Churches Together	120.00	0.00
Weekly Offering Scheme envelopes	1,849.50	7,006.69			
Gift Aid Received	0.00	2,608.75			
<i>Donations</i>			<i>The Work of the Church</i>		
Requests / Other Donations	421,332.68	458.62	Parish Share	27,500.00	28,653.91
Memorial Hall	5,000.00	5,000.00	The Children's Society	209.85	0.00
Fairs Group	2,000.00	4,000.00	Outreach	180.16	500.53
Loose Collections	1,141.18	2,335.10	Archdeacon's Visitation	0.00	511.75
Magazine	309.00	653.62	Cruz Magazine	0.00	184.00
Pew Collections	5.00	744.25	Christian Aid Cyclone Appeal	0.00	102.50
Arthur Tattersall Bequest	0.00	1,000.00	Bishop's Ordination Fund	0.00	0.00
Line Dancing	0.00	1,000.00	Donations to local organisations	0.00	0.00
Archdeacon's Visitation	0.00	511.75			
Mums & Toddlers	0.00	247.41			
Holiday Club	0.00	226.00	<i>Glory &amp; Ministry Expenses</i>		
Christingle Service	0.00	209.85	Organist	1,680.00	4,565.00
Christian Aid Cyclone Appeal	0.00	102.50	Funeral & Wedding Fees to Diocese	1,557.00	475.00
			Priest in Charge	1,105.99	727.38
			Cleaner	589.32	1,768.00
			Verger	490.00	781.00
<i>Other Voluntary Income</i>			<i>Church Running Expenses</i>		
Parish Share Encouragement Scheme	573.08	552.70	General Repairs & Maintenance	3,416.50	3,005.97
Baptisms - Collections / Donations	111.50	483.28	Heating & Lighting & Water	3,314.03	1,860.45
Funerals - Collections / Donations	0.00	776.00	Church Insurance	2,270.18	2,446.91
			Church Dry Rot Repair	2,211.60	0.00
			Photocopiers / Printers / Paper	1,223.32	2,221.08
<i>Dividends &amp; Interest</i>			Altar Requisites	652.04	124.27
Central Board of Finance	348.89	344.18	CCLI	436.18	576.43
Bank Interest	62.04	52.03	Organ Service / Repairs	400.00	400.00
M&S Dividend	0.00	0.00	Admin Expenses	347.49	290.22
			Garden of Remembrance	67.00	0.00
			British Gas Back-bill	0.00	5,399.87
<i>Events and Activities</i>			Kerb Drop	0.00	2,579.04
Funerals - Statutory Fees (excl PCC)	817.00	268.00	Coffee Mornings	0.00	300.00
Funerals - Statutory Fees - PCC	633.00	188.00			
USA Night	500.45	0.00			
Weddings / Banns - Statutory Fees - (excl PCC)	360.00	207.00			
Weddings / Banns - Statutory Fees - PCC	252.00	590.70			
Coffee Mornings	147.32	732.53			
Fairtrade Raffle / Easter Eggs	117.55	0.00			
Baptism Ball	85.00	0.00			
60s Night	0.00	848.10			
Italian Evening	0.00	293.15			
Harvest Parish Lunch	0.00	262.00			
Jack Hollinhead Christmas Raffle	0.00	234.00			
Easter Break fast / Egg Hunt	0.00	59.07			
Bereavement Service	0.00	38.60			
Carol Service	0.00	34.50			
<b>Sub Total</b>	<b>£450,843.27</b>	<b>£45,909.44</b>	<b>Sub Total</b>	<b>£47,750.66</b>	<b>£57,473.31</b>
<b>Total</b>	<b>£450,843.27</b>	<b>£45,909.44</b>	<b>Total</b>	<b>£47,750.66</b>	<b>£57,473.31</b>
<b>Profit for 2020</b>	<b>£403,092.61</b>	<b>£11,563.87</b>			
Opening Bank Balance b/f 1/1/20	23,738.85	35,302.72			
<b>Closing Bank Balance c/f 31/12/20</b>	<b>426,831.46</b>	<b>23,738.85</b>			

The above includes the impact of Covid 19 from March '20 onwards and the following exceptional income (£428k) and expenditure (£2k):  
 - requests of £421,000 and inter-church account donations of £7,000 have been used to help pay dry rot repairs of £2,211 and the full parish share leaving a large surplus which the PCC will carefully consider how best to use

Examined 19/2/21

NM - Mellor

Holy Rood Church, Swinton No.2 Account Year Ended  
31st December 2020

	2020	2019		2020	2019
<b>Income</b>			<b>Expenditure</b>		
13 Performing Arts	4,670.68	2,961.00	Transfer to PCC no.1 account	5,000.00	5,000.00
Stage Society	4,000.00	4,150.00	Gas / Electric / Water	4,082.92	4,772.87
Playgroup	1,450.00	2,900.00	Maintenance	3,406.00	2,966.87
Happy Days	780.00	6,260.00	Ecclesiastical Insurance	1,952.37	1,918.25
Scout Group	485.00	485.00	Wages (Cleaner)	1,789.62	3,068.00
Emily Nolan Dance	225.00	922.50	Window Cleaner	280.00	480.00
Salford City Council (polling station)	200.00	200.00			
Brownies	194.00	194.00			
Guides	145.50	291.00			
AA Group	100.00	700.00			
Mums & Tots	30.00	205.00			
Archery	0.00	2,430.00			
Visitors	0.00	650.00			
Rainbows	0.00	291.00			
Fairs Group	0.00	200.00			
Tai Chi	0.00	0.00			
<b>Sub Total</b>	<b>£12,280.18</b>	<b>£22,839.50</b>	<b>Sub Total</b>	<b>£16,510.91</b>	<b>£18,205.99</b>
<b>Total</b>	<b>£12,280.18</b>	<b>£22,839.50</b>	Cheques cashed from previous year	-£76.80	£0.00
			<b>Total</b>	<b>£16,434.11</b>	<b>£18,205.99</b>
<b>Loss for 2020</b>	<b>-£4,153.93</b>	<b>£4,633.51</b>			
Opening Bank Balance b/f 1/1/20	£16,119.02	£11,485.51			
Closing Bank Balance c/f 31/12/20	£11,965.09	£16,119.02			
The above includes the impact of Covid 19 from March '20 onwards					

Examined 19/2/21

NM. Mellor

Holy Rood Church, Swinton Fairs Accounts Year Ended  
31st December 2020

	2020	2019		2020	2019
<b>Income</b>			<b>Expenditure</b>		
Christmas Fair	£0.00	£1,692.18	Transfer to PCC no.1 account	£2,000.00	£4,000.00
Summer Fair	£0.00	£1,227.51	Hall Rent	£0.00	£200.00
			Fairs expenses	£0.00	£64.99
<b>Total</b>	£0.00	£2,919.69	<b>Total</b>	£2,000.00	£4,264.99
<b>Loss for 2020</b>	<b>-£2,000.00</b>	<b>-£1,345.30</b>			
Opening Bank Balance b/f 1/1/20	£3,461.34	£4,806.64			
<b>Closing Bank Balance c/f 31/12/20</b>	<b>£1,461.34</b>	<b>£3,461.34</b>			
The above includes the impact of Covid 19 from March '20 onwards					

Examined 19/2/21

NH. Meller

Holy Rood Church, Swinton Flowers Accounts Year Ended  
31st December 2020

	2020	2019		2020	2019
<b>Income</b>			<b>Expenditure</b>		
Donations weekly	£255.00	£710.00	Flowers purchased weekly	£170.50	£618.00
Miscellaneous Donations	£0.00	£130.00	Easter flowers	£0.00	£138.00
			Christmas flowers	£56.25	£122.50
			Country Baskets	£0.00	£10.79
<b>Total</b>	£255.00	£840.00	<b>Total</b>	£226.75	£889.29
<b>Profit for 2020</b>	<b>£28.25</b>	<b>-£49.29</b>			
Opening Bank Balance b/f 1/1/20	£81.77	£131.06			
<b>Closing Bank Balance c/f 31/12/20</b>	<b>£110.02</b>	<b>£81.77</b>			
The above includes the impact of Covid 19 from March '20 onwards					

Examined 19/2/21

NH - Mellor

**Independent examination planning checklist**

Name of PCC: HOLY ROAD SWINTON Year end: 2020

1.	Is there any reason why I should not accept/continue with this appointment	YES	NO
	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"/>
2.	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"/>
3.	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: nm - mellow Date: 19/2/21

**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.*

		Completed satisfactorily	
		YES	NO
<b>Financial Statements</b>			
1.	Agree figures in the financial statements to the PCC's main accounting records (e.g. cash book)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2.	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"/>
3.	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"/>
<b>Accounting Records</b>			
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 form 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.			
<b>Review of accounts</b>			
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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <li>• 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;</li> <li>• Determine if the PCC has financed activities outside its objects and powers as outlined in the Guidance.</li> </ul>			
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"/>
<b>Transaction testing</b>			
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.			
<b>Reporting</b>			
13.	Prepare a report to the PCC which is in accordance with CAR Regulation 25. An example is provided within the Guidance.	<input type="checkbox"/>	<input checked="" type="checkbox"/>

		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 checked="" type="checkbox"/>	<input type="checkbox"/>

**Additional work for accounts prepared on the accruals basis**

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 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 type="checkbox"/>	<input type="checkbox"/>
17.	Ensure any material contingencies or commitments identified have been properly shown in the accounts.	<input 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 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.*