



CHARITY COMMISSION
FOR ENGLAND AND WALES

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

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	N/A
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	N/A
Other		N/A

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	Unincorporated Association
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	Annual Parochial Church Meeting (APCM)

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

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
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)	<i>M R Armitage</i>	
Full name(s)	Mark	Armitage
Position (eg Secretary, Chair, etc)	Treasurer	
Date	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
Total	£43,400.98	£463,378.45	-£76.80	£66,488.32	£0.00	£440,367.91	£396,966.93
<p>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.</p>							

Examined 19/2/21

NM. Mellor

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

	2020	2019		2020	2019
Income			Expenditure		
Planned Giving			Societies & Charities		
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			
Donations			The Vicar of the Parish		
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	160.18	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			
Christingle Service	0.00	209.85	Choir & Ministry Expenses		
Christian Aid Cyclone Appeal	0.00	102.50	Organist	1,680.00	4,565.00
			Funeral & Wedding Fees to Diocese	1,557.00	475.00
Other Voluntary Income			Priest in Charge	1,105.99	727.38
Parish Share Encouragement Scheme	573.08	552.70	Cleaner	589.32	1,768.00
Baptisms - Collections / Donations	111.50	463.28	Verger	490.00	781.00
Funerals - Collections / Donations	0.00	776.00			
			Church Running Expenses		
Dividend & Interest			General Repairs & Maintenance	3,416.50	3,005.97
Central Board of Finance	348.89	344.18	Heating & Lighting & Water	3,314.03	1,860.45
Bank Interest	62.04	52.03	Church Insurance	2,270.18	2,446.91
M&S Dividend	0.00	0.00	Church Dry Rot Repair	2,211.60	0.00
			Photocopiers / Printers / Paper	1,223.32	2,221.08
Events and Activities			Altar Requisites	652.04	124.27
Funerals - Statutory Fees (excl PCC)	817.00	268.00	CCL	436.18	576.43
Funerals - Statutory Fees - PCC	833.00	188.00	Organ Service / Repairs	400.00	400.00
USA Night	500.45	0.00	Admin Expenses	347.49	290.22
Weddings / Banns - Statutory Fees - (excl PCC)	360.00	207.00	Garden of Remembrance	67.00	0.00
Weddings / Banns - Statutory Fees - PCC	252.00	590.70	British Gas Back-bill	0.00	5,399.87
Coffee Mornings	147.32	732.53	Kerb Drop	0.00	2,579.04
Fairtrade Raffle / Easter Eggs	117.55	0.00	Coffee Mornings	0.00	300.00
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			
Sub Total	£450,843.27	£45,909.44	Sub Total	£47,750.66	£57,473.31
Total	£450,843.27	£45,909.44	Total	£47,750.66	£57,473.31
Profit for 2020	£403,092.61	£11,563.87			
Opening Bank Balance b/f 1/1/20	23,738.85	35,362.72			
Closing Bank Balance c/f 31/12/20	426,831.46	23,738.85			

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
Income			Expenditure		
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			
Sub Total	£12,280.18	£22,839.50	Sub Total	£16,510.91	£18,205.99
Total	£12,280.18	£22,839.50	Cheques cashed from previous year	-£76.80	£0.00
			Total	£16,434.11	£18,205.99
Loss for 2020	-£4,153.93	£4,633.51			
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
Income			Expenditure		
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
Total	£0.00	£2,919.69	Total	£2,000.00	£4,264.99
Loss for 2020	-£2,000.00	-£1,345.30			
Opening Bank Balance b/f 1/1/20	£3,461.34	£4,806.64			
Closing Bank Balance c/f 31/12/20	£1,461.34	£3,461.34			
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
Income			Expenditure		
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
Total	£255.00	£840.00	Total	£226.75	£889.29
Profit for 2020	£28.25	-£49.29			
Opening Bank Balance b/f 1/1/20	£81.77	£131.06			
Closing Bank Balance c/f 31/12/20	£110.02	£81.77			
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
Total	£43,400.98	£463,378.45	-£76.80	£66,488.32	£0.00	£440,367.91	£396,966.93

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
Income			Expenditure		
Classed Giving			Spiritual & Charities		
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			
Donations			The Work of the Church		
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	180.18	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			
Christingle Service	0.00	209.85			
Christian Aid Cyclone Appeal	0.00	102.50			
			Glory & Ministry Expenses		
Other Voluntary Income			Organist	1,680.00	4,565.00
Parish Share Encouragement Scheme	573.08	552.70	Funeral & Wedding Fees to Diocese	1,557.00	475.00
Baptisms - Collections / Donations	111.50	483.28	Priest in Charge	1,105.99	727.38
Funerals - Collections / Donations	0.00	776.00	Cleaner	589.32	1,768.00
			Verger	490.00	781.00
Dividends & Interest			Church Running Expenses		
Central Board of Finance	348.89	344.18	General Repairs & Maintenance	3,416.50	3,005.97
Bank Interest	62.04	52.03	Heating & Lighting & Water	3,314.03	1,860.45
M&S Dividend	0.00	0.00	Church Insurance	2,270.18	2,446.91
			Church Dry Rot Repair	2,211.60	0.00
Events and Activities			Photocopiers / Printers / Paper	1,223.32	2,221.08
Funerals - Statutory Fees (excl PCC)	817.00	268.00	Altar Requisites	852.04	124.27
Funerals - Statutory Fees - PCC	633.00	188.00	CCLI	436.18	576.43
USA Night	500.45	0.00	Organ Service / Repairs	400.00	400.00
Weddings / Banns - Statutory Fees - (excl PCC)	360.00	267.00	Admin Expenses	347.48	290.22
Weddings / Banns - Statutory Fees - PCC	252.00	590.70	Garden of Remembrance	67.00	0.00
Coffee Mornings	147.32	732.53	British Gas Back-bill	0.00	5,399.87
Fairtrade Raffle / Easter Eggs	117.55	0.00	Kerb Drop	0.00	2,579.04
Baptism Ball	85.00	0.00	Coffee Mornings	0.00	300.00
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			
Sub Total	£450,843.27	£45,909.44	Sub Total	£47,750.66	£57,473.31
Total	£450,843.27	£45,909.44	Total	£47,750.66	£57,473.31
Profit for 2020	£403,092.61	£11,563.87			
Opening Bank Balance b/f 1/1/20	23,738.85	35,302.72			
Closing Bank Balance c/f 31/12/20	426,831.46	23,738.85			

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
Income			Expenditure		
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			
Sub Total	£12,280.18	£22,839.50	Sub Total	£16,510.91	£18,205.99
Total	£12,280.18	£22,839.50	Cheques cashed from previous year	-£76.80	£0.00
			Total	£16,434.11	£18,205.99
Loss for 2020	-£4,153.93	£4,633.51			
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
Income			Expenditure		
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
Total	£0.00	£2,919.69	Total	£2,000.00	£4,264.99
Loss for 2020	-£2,000.00	-£1,345.30			
Opening Bank Balance b/f 1/1/20	£3,461.34	£4,806.64			
Closing Bank Balance c/f 31/12/20	£1,461.34	£3,461.34			
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
Income			Expenditure		
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
Total	£255.00	£840.00	Total	£226.75	£889.29
Profit for 2020	£28.25	-£49.29			
Opening Bank Balance b/f 1/1/20	£81.77	£131.06			
Closing Bank Balance c/f 31/12/20	£110.02	£81.77			
The above includes the impact of Covid 19 from March '20 onwards					

Examined 19/2/21

NH - Meller

Independent examination planning checklist

Name of PCC: <u>HOLY ROAD SWINTON</u>	Year end: <u>2020</u>
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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>nm - mellow</u>	Date: <u>19/2/21</u>
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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.

Financial Statements		Completed satisfactorily	
		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"/>
Accounting Records			
5.	Select a sample of entries from the main accounting records and trace them back to any supporting prime books that exist (e.g. cash book, petty cash book, planned giving register).	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.	Select a sample of entries from any of these prime books and trace them to the main accounting records.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
The items selected under 5 and 6 above should be recorded on a supporting working paper and the prime record to which they were checked or from which they were selected should be noted. These tests mirror each other but it is important that different items are selected for each test.			
7.	Test check the arithmetical accuracy of some of the accounting books 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.			
Review of accounts			
8.	Consider the PCC's incoming resources, resources expended, assets and liabilities as shown in the accounts in the light of general knowledge obtained about the PCC and its activities as well as budgets for the year and corresponding figures for the previous year. Where there are unexpected fluctuations or inconsistencies, obtain explanations from the PCC.	<input 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"> Identify major events, plans or discussions and changes in PCC officers and members and ensure they have been properly reflected in the accounting records, reports and accounts; Determine if the PCC has financed activities outside its objects and powers as outlined in the Guidance. 			
11.	Examine the year-end bank reconciliation (and, for more complex PCCs, any other control records) to ensure they do not include any unexpected or unusual items.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Transaction testing			
12.	Select a sample of receipts and payments from the main accounting records and cross check the details to supporting invoices, vouchers or other similar documentation to ensure that the transactions are valid under the powers of the PCC.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Note which transactions were examined on a separate sheet.			
Reporting			
13.	Prepare a report to the PCC which is in accordance with CAR Regulation 25. An example is provided within the Guidance.	<input 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.