



**Annual Report  
and  
Financial Statements  
of the  
Parochial Church Council**

**for the year ended 31 December 2016**



**Vicar:**

The Revd Steve Burmester  
The Vicarage  
36 Sagars Road  
Handforth

**Bank:**

The Royal Bank of Scotland  
Handforth Branch

**Independent examiner:**

Mr R Moore  
CA(SA)

# **ST CHAD'S HANDFORTH PAROCHIAL CHURCH COUNCIL**

## **Annual Report for the Year ended 31 December 2016**

### **Aim and purposes**

The Parochial Church Council (PCC ) has the responsibility of cooperating with the incumbent, the Reverend Steve Burmester, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the church buildings and equipment and for employing staff.

### **Objectives and activities**

The PCC is committed to enabling as many people as possible to worship and to become part of our parish community at St Chad's.

Our vision is **Knowing Christ and making Him known.**

The values that help us to work towards the vision of being **Authentic, Bible-based and Spirit filled, Community-focused, Disciple-making, of and for Every Generation.**

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work we also consider it important that we maintain the fabric of the church and halls at St Chad's.

### **Achievements and Performance**

The PCC has set out its aims in the objectives above. Achievements in these areas can be broken down into the three areas mentioned:

#### **1. Worship & Prayer.**

We have maintained our new pattern of worship services throughout 2016. This includes two main Sunday morning services. A traditional Book of Common Prayer service at 9am followed by a more modern Common Worship service at 10.30, which includes children's ministry. We also have an established evening service which has been going for 2 years now and attracts a faithful congregation of 20-30 younger people. In addition to this we have a midweek weekly service on a Wednesday morning at 10.30. This has offered a greater variety to people available during the week and has grown in number and is greatly appreciated by those who attend. Average weekly congregation varies between 15-40.

We have a daily prayer meeting during weekdays and a prayer for our missionary work once a month.

#### **2. Provision of pastoral care for people living in the parish**

The church has maintained an open door to the community through the daily Community Café Aroma which started in 2014. The working relationship with the charity Pure Innovations

## **ST CHAD'S HANDFORTH PAROCHIAL CHURCH COUNCIL**

### **Annual Report for the Year ended 31 December 2016**

has proved mutually beneficial and fruitful. In 2015 the PCC took the initiative to employ a chef and kitchen worker to help alongside Pure Innovations and work with the Community Café. However, although the person employed worked very well in the setting he moved on to a new location in 2016. The position has not been filled again as the workers in the café felt they were now working efficiently without extra help. We continue to maintain a good working relationship with the charity Hampers of Hope.

In addition to this a major project of building alteration began in the autumn of 2016. The project includes the resurfacing of the car park at the back of church and installing appropriate disabled access to the back hall of the church. This disabled access was also extended to the main church entrance and a new pathway was constructed to allow easier access into the lounge and café from the pavement. Also, in the back entrance way we have installed disabled toilet facilities and proper parent/child facilities in the entrance hall. This project has been completed in February 2017.

### **3. Missionary & Outreach Work**

Much of the outreach work in the community is through families and school's work. In 2015 we continued our work in the schools by relaunching a lunchtime school meeting for primary school children. Named Ignite, we have a regular group of 6-10 children coming along.

We have also continued to run a regular outreach to families called Messy Church. This is a national initiative that has proved popular in many churches. We ran 4 Messy Church meetings at the principal Church events of the year, Easter, Summer Garden Party, Harvest & Christmas Christingle. These proved very popular attracting 70-100 children & Adults.

Over 800 people from our community attended our "Carols in the Paddock" open-air service on Christmas Eve.

We also continue a strong support for international Missionary work, and have formed a new link with a local Christian ministry working with the fringe gangs of the motorcycling community. This year the Vicar took a Sabbatical from April to June. He was able to visit, work with and learn about churches all over the world including Hawaii, Cambodia, Thailand, Malaysia, Singapore, Nepal, Ukraine, Poland and Hungary. This has led to new links being established between St Chads and some of the projects working in these countries.

On the Vicar's return the curate secured an incumbency in a parish near Wrexham in Wales and moved on during the summer of 2016.

The PCC is continually grateful for all the hard work of many church members throughout the year in a variety of ways – youth and children's teams, cafe, resource teams, homegroup leaders and pastoral care, sides persons, musicians and technical support, cleaners and church office administration. Many have quietly and faithfully served in the life and witness of God's church here in ways, which are not mentioned. But it is important to mention our wardens, Steve Furber and David Gilbert who have served willingly throughout the year, and our treasurer Chris Birch who has contributed a considerable amount of time and effort to managing our building project with the vicar. So, thank you to everyone who has served at St Chad's this year.

# **ST CHAD'S HANDFORTH PAROCHIAL CHURCH COUNCIL**

## **Annual Report for the Year ended 31 December 2016**

### **Financial Statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102, (SORP FRS 102) published on 16 July 2014, and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following SORP FRS 102 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

### **Financial Review**

For the year as a whole there was an overall financial deficit, with expenditure exceeding income by £10,045 (2015 surplus: £13,038).

The main reason for the deficit is that £79,000 has been expended to the year-end on the major redevelopment project mentioned above. This was partly funded by generous gifts of £36,000 (including gift aid) and grants of £7,000. The balance of £36,000 was funded by utilising reserves.

There are further gifts towards capital projects carried forward in restricted funds. It is planned to refurbish the kitchen in 2017.

During January 2017, the PCC agreed to sell the property at 71, Blackden Walk which was subsequently sold for £136,000.

### **Reserves Policy**

It is the PCC policy to maintain a balance on the unrestricted funds, to ensure that there are sufficient funds to maintain the current level of non-discretionary expenditure for at least 2 months and to provide for future maintenance and development to the church and properties. It is the policy of the PCC to invest funds with the CBF Church of England Deposit Fund.

### **Structure, governance and management**

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a Registered Charity.

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

The full PCC met six times during the year, and a morning session away from the church, to consider forward planning, was also held. Given its wide responsibilities the PCC has a number of committees each dealing with a particular aspect of parish life. These committees, Mission, Ministry, Resources and Children and Young People, are all responsible to the PCC and report back to it regularly with minutes of their decisions being received by the full PCC and discussed as necessary.

## **ST CHAD'S HANDFORTH PAROCHIAL CHURCH COUNCIL**

### **Annual Report for the Year ended 31 December 2016**

Also during 2016 we introduced a team structure for all the leaders of the various individual ministries of the church. The Ministry Leadership Team (MLT) meets monthly to report on what is happening in their individual areas, speak about plans and developments and support each other.

#### **Administrative information**

St Chad's Church is situated in Handforth Cheshire. It is part of the Diocese of Chester within the Church of England. The correspondence address is Wilmslow Road, Handforth, Wilmslow, Cheshire SK9 3ES.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission (no 1149381).

#### ***PCC members at the end of the period***

<b>Chairman</b>	Revd Steve Burmester		
<b>Church Wardens</b>	Steve Furber	David Gilbert	
<b>Deanery Synod Representatives</b>	Carole Harding		
<b>Members</b>	Dianne Armstrong	Stella Ashworth	John Barnes
	Chris Birch	Clare Hornby	John Knowles
	Rachel McDowell	Dalene Moore	Ian Pettigrew
	Sue Pettigrew	David Smith	Margaret Wood

Donald Alexander and Dave Mobbs retired from PCC at the APCM on 10 April 2016. Will Marshall and Natalie Carlson retired from PCC when they left the church in July and September respectively.

**Approved by the PCC on 14 March 2017 and signed on their behalf by**

**Revd. Steve Burmester**  
**Chairman**

**ST CHAD'S HANDFORTH PAROCHIAL CHURCH COUNCIL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**For the year ending 31 December 2016**

	<b>Note</b>	<b>Unrestr'd Funds £</b>	<b>Restricted Funds £</b>	<b>2016 Total Funds £</b>	<b>2015 Total Funds £</b>
<b>INCOME</b>					
Voluntary income	2a	113,056	59,190	172,246	120,559
Income from church activities	2b	24,255	225	24,380	24,503
Activities for generating funds	2c	184	50	234	275
Income from investments	2d	7,943	31	7,974	7,954
<b>Total Income</b>		<u>145,338</u>	<u>59,496</u>	<u>204,834</u>	<u>153,291</u>
<b>EXPENDITURE</b>					
Church activities	3	167,417	47,462	214,879	140,253
Fund raising costs		-	-	-	-
<b>Total Expenditure</b>		<u>167,417</u>	<u>47,462</u>	<u>214,879</u>	<u>140,253</u>
<b>NET INCOMING / (OUTGOING) RESOURCES</b>		(22,079)	12,034	(10,045)	<u>13,038</u>
Balance brought forward 1 January 2016		144,208	6,636	150,844	
<b>Balance carried forward 31 December 2016</b>		<u>122,129</u>	<u>18,670</u>	<u>140,799</u>	

The notes on pages 7 to 13 form part of these financial statements.

**ST CHAD'S HANDFORTH PAROCHIAL CHURCH COUNCIL**  
**BALANCE SHEET**  
**At 31 December 2016**

	<b>Note</b>	<b>2016 £</b>	<b>2015 £</b>
<b>FIXED ASSETS</b>			
Tangible fixed assets	5	108,819	109,318
<b>CURRENT ASSETS</b>			
Debtors	6	8,638	6,574
Investments		32,598	32,424
Cash at bank and in hand		50,211	5,418
		<u>91,447</u>	<u>44,416</u>
<b>LIABILITIES</b>	7	(59,467)	(2,890)
<b>NET CURRENT ASSETS</b>		<u>31,980</u>	<u>41,526</u>
<b>NET ASSETS</b>		<u>140,799</u>	<u>150,844</u>
<b>FUNDS</b>			
Unrestricted	9	121,706	143,785
Restricted	9	18,670	6,636
Endowment	9	423	423
		<u>140,799</u>	<u>150,844</u>

Approved by the Parochial Church Council on 14 March 2017 and signed on its behalf by:-

Rev'd Steve Burmester (Chairman)

Mr Chris Birch (Hon Treasurer)

The notes on pages 7 to 13 form part of these financial statements.

**ST CHAD'S HANDFORTH PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2016**

**1 ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, together with the Charities SORP (FRS 102) and with the Companies Act 2011.

The financial statements have been prepared under the historic cost convention except for freehold land and buildings, which are shown at their valuation in 1998. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

**Funds**

Restricted funds represent income from donations received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Unrestricted funds are general funds which can be used for PCC ordinary purposes.

**Incoming resources**

Planned giving, collections and donations are recognised when received. Income tax recoverable on gift aid donations is recognised when the income to which it relates is recognised. Grants and legacies are accounted for when the PCC is notified of its legal entitlement to the amount due. Rental income from the letting of the church rooms is recognised when the rent is due. Dividends and interest are accounted for when receivable. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

**Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Resources expended**

Grants and donations are accounted for when paid over or awarded, if that creates a binding obligation on the PCC. The diocesan parish share is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

**Fixed Assets**

Consecrated and beneficed property is excluded from the accounts by s.10 of the Charities Act 2011. The PCC consider that the church halls, built on church property and integrated into the church buildings, have no separate commercial value.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). No value is therefore attributed to this property.



**ST CHAD'S HANDFORTH PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2016**

All expenditure incurred on consecrated or benefice property, church halls or moveable church furnishings, whether maintenance or improvement is written off in the Statement of Financial Activities. Other equipment used within the church premises is depreciated on a straight line basis over 2 to 5 years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

**Current asset investments**

This is cash on deposit with a maturity date of less than one year.

<b>2 INCOME</b>	<b>Unrestr'd</b>	<b>Restricted</b>	<b>Total Funds</b>	
	<b>Funds</b>	<b>Funds</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>2a Voluntary income</b>				
Planned Giving – gift aid	70,734	-	70,734	72,075
Planned Giving - other	10,143	-	10,143	10,811
Tax recoverable	19,817	10,385	30,202	19,786
Collections (open plate)	3,745	155	3,900	5,699
Sundry donations	7,617	44,814	52,431	10,188
Grants	-	3,836	3,836	2,000
Legacies	1,000	-	1,000	-
	<u>113,056</u>	<u>59,190</u>	<u>172,246</u>	<u>120,136</u>
<b>2b Church activities</b>				
Magazines and Books	364	-	364	458
Church Room Lettings	4,489	-	4,489	5,506
Fees	3,045	-	3,045	3,020
Café Aroma and other Catering	15,326	225	15,551	15,060
Insurance claim	813	-	813	-
Other activities	118		118	459
	<u>24,155</u>	<u>225</u>	<u>24,380</u>	<u>24,503</u>
<b>2c Activities for generating funds</b>				
Musical event	184	50	234	275
<b>2d Income from investments</b>				
Rent	7,800	-	7,800	7,800
Dividends and interest	143	31	174	154
	<u>7,943</u>	<u>31</u>	<u>7,974</u>	<u>7,954</u>
<b>Total Income</b>	<u>145,338</u>	<u>59,496</u>	<u>204,834</u>	<u>153,291</u>

In **2015** £7,260 of voluntary income, and £548 of other income was for restricted funds.

The church benefits greatly from the involvement and support of its volunteers, details are given in the annual report. In accordance with SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements.

**ST CHAD'S HANDFORTH PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2016**

**3 EXPENDITURE**

	Unreste'd Funds £	Restricted Funds £	Total Funds	
Charitable activities			2016 £	2015 £
<i>The expenditure relates to one activity promoting, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.</i>				
<b>Grants</b>				
Missionary & charitable giving				
Overseas mission	5,194	206	5,400	6,020
Home missions & church societies	6,410	359	6,769	7,625
Relief and development	2,995	395	3,390	3,515
	<u>14,599</u>	<u>960</u>	<u>15,559</u>	<u>17,160</u>
<b>Church activity</b>				
Ministry				
Diocesan Parish Share	59,744	1,550	61,294	59,770
Mission worker	3,215	-	3,215	1,939
Clergy & Lay expenses	969	-	969	1,363
Clergy house expenses	4,740	-	4,740	8,580
Other ministry expenses	4,782	1,508	6,290	5,796
Church running expenses	12,076	-	12,076	11,759
Church maintenance	908	334	1,242	1,553
Youth and children's work	277	-	277	866
Magazines, leaflets and books	5,616	-	5,616	4,149
Café Aroma running costs	14,403	110	14,513	14,017
Church hall maintenance	1,870	-	1,870	2,567
Improvements to church hall and pathways	35,973	43,000	78,973	-
Depreciation	499	-	499	1,735
	<u>145,074</u>	<u>46,502</u>	<u>191,576</u>	<u>114,094</u>
<b>Church administration</b>				
Administrator	5,254	-	5,254	5,254
Printing, stationery, telephone etc	1,554	-	1,554	2,809
Agents fees re letting property	936	-	936	936
	<u>7,744</u>	<u>-</u>	<u>7,744</u>	<u>8,999</u>
<b>Total expenditure</b>	<u>167,417</u>	<u>47,462</u>	<u>214,879</u>	<u>140,253</u>

In **2015** £1,634 of grants and £3,051 of the church activity expenditure was made from restricted funds.

**ST CHAD'S HANDFORTH PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2016**

<b>Grants analysis</b>		<b>2016</b>	<b>2015</b>
		<b>£</b>	<b>£</b>
<b>Institutions</b>	<b>Website</b>		
WEC	www.wec-uk.org	4,400	4,000
Christians in Schools	www.cist.org.uk	3,000	3,000
Barnabas Fund	www.barnabas.org	1,000	1,417
Crosslinks	www.crosslinks.org	1,400	1,000
OM UK	www.uk.om.org	1,000	2,000
Tearfund	www.tearfund.org	1,000	1,564
RETRAK	www.retrak.org	1,300	-
God Squad	uk.gscmc.com	1,395	-
Others		784	1,975
		<hr/> 15,279	<hr/> 14,956
<b>Individuals</b>		<hr/> 280	<hr/> 2,150
		<hr/> 15,559	<hr/> 17,106

**4**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>STAFF COSTS</b>		
Salaries, Social Security and pension costs	<hr/> 13,205	<hr/> 11,221

Staff costs comprise of salary and related employment costs of the, mission worker and chef, church administrator and vergers.

No amounts were paid to any member of PCC.

**5 FIXED ASSETS**

**Church Buildings and Vicarage**

The Church Buildings and the Vicarage are consecrated / benefice properties and are excluded from these financial statements by s.10 of the Charities Act 2011.

The Diocese insures the Vicarage, but the Church Building, halls and their contents are insured by the PCC for the sum of £3,530,000.

**ST CHAD'S HANDFORTH PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2016**

<b>Tangible fixed assets</b>	<b>Freehold land and buildings</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>			
At 1 Jan 2016	105,000	41,610	146,610
Additions	-	-	-
Disposals	-	-	-
At 31 Dec 2016	<u>105,000</u>	<u>41,610</u>	<u>146,610</u>
<b>Depreciation</b>			
At 1 Jan 2016	-	37,272	37,292
Disposals	-	-	-
Charge for the year	-	499	499
At 31 Dec 2016	<u>-</u>	<u>37,791</u>	<u>37,791</u>
<b>Net book value</b>			
At 31 Dec 2016	<u>105,000</u>	<u>3,819</u>	<u>108,819</u>

The freehold land and buildings are two houses, valued by the PCC in 1998 as follows:

	<b>£</b>
61 Pickmere Road	60,000
71 Blackden Walk	45,000

It is considered that the estimated residual value of the land and buildings is not lower than the above value and hence depreciation would be immaterial.

During the year, a major renovation was commenced to the church hall entrance, pathways and drainage. The project involved reordering the toilets to include a disabled toilet, improving disabled access to the hall by installing wider doors, and constructing a ramp. It also included making a new pedestrian entrance to the site, renewing and improving surface water drainage, and resurfacing of pathways and car park. The total project cost is still not determined as negotiations are taking place with the contractor and insurance company regarding additional costs in rectifying the drainage. Net costs to 31 December 2016 are estimated at £79,000 and have been included in these financial statements. There are further costs in 2017 of up to £40,000 but it is expected that the majority of this additional work will be covered by an insurance claim.

**6 DEBTORS**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Tax recoverable	6,642	4,659
Prepayments	1,996	1,915
	<u>8,638</u>	<u>6,574</u>

**ST CHAD'S HANDFORTH PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2016**

<b>7 LIABILITIES</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Creditors for goods & services	59,316	1,295
Other creditors	151	1,595
	<u>59,467</u>	<u>2,890</u>

**8 FUNDS**  
 Analysis of movement in the funds

Fund	<b>At 1/1/16</b>	<b>Income</b>	<b>Expenditure</b>	<b>At 31/12/16</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted	143,785	145,338	167,417	121,706
Restricted	6,636	59,496	47,462	18,670
Endowment	423	-	-	423
Total	<u>150,844</u>	<u>204,834</u>	<u>214,879</u>	<u>140,799</u>

The Restricted Funds at the year - end represent unspent donations for:

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Flowers	17	184
Church Hall improvements	-	3,250
Capital projects	15,000	-
Grants	753	-
Organ maintenance	937	1,270
Interest on legacies - maintaining of the church grounds.	1,963	1,932
	<u>18,670</u>	<u>6,636</u>

Endowment Funds are the Ashcroft Legacy of £200 and the Leyland Legacy of £223.

The PCC has designated £2,494 (2015: £1,972) of general funds for the development of the café.

**9 ANALYSIS OF NET ASSETS BY FUND**

	<b>Unrestr'd Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	108,819	-		108,819
Current Assets	72,354	18,670	423	91,447
Current Liabilities	(59,467)	-	-	(59,467)
Fund Balance	<u>121,706</u>	<u>18,670</u>	<u>423</u>	<u>140,799</u>

**ST CHAD'S HANDFORTH PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2016**

**10 POST BALANCE SHEET EVENT**

During January 2017, the PCC agreed to sell the property at 71, Blackden Walk which was subsequently sold for £136,000.

**ST CHAD'S HANDFORTH PAROCHIAL CHURCH COUNCIL**  
**INDEPENDENT EXAMINER'S REPORT**  
**For the year ended 31 December 2016**

I report on the financial statements of the Parochial Church Council (PCC) for the year ended 31 December 2016, which are set out on pages 5 to 13,

**Respective responsibilities of the PCC and the examiner**

The PCC trustees are responsible for the preparation of the financial statements. The PCC trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the Act) and an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the Act
- to state whether particular matters have come to my attention

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102, (SORP FRS 102) published on 16 July 2014 in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

**Basis of this report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the financial statements with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to the matters set out in the next statement.

**ST CHAD'S HANDFORTH PAROCHIAL CHURCH COUNCIL**  
**INDEPENDENT EXAMINER'S REPORT**  
**For the year ended 31 December 2016**

**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 respects the requirements

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare financial statements which accord with the accounting records and comply with the requirements of the Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

-----  
Mr R Moore CA(SA)

24, Finsbury Way  
Wilmslow

14 March 2017