

**Independent Examiner's Report to the Trustees of Ailkton Parish Parochial Church Council**

**Charity No 223973 Charity Name : Reading Room Fund**

I report on the accounts of the church for the year ended 31 December 2017 which are set out on pages 2 to 4.

Respective Responsibilities of Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the 2011 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiner's 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 charity and a comparison of the accounts presented with those records. It also includes consideration of 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 accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statements

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

1. which give me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name : **Mr R Hope**

Address : **36 Jubilee Road**

**HENSINGHAM**

**WHITHEAVEN**

**CUMMINS**

**CASE 671**

Signature :

*R Hope*

Date :

*13/2/18*

**RECEIPTS AND PAYMENTS ACCOUNTS**  
**PAROCHIAL CHURCH COUNCIL OF AIKTON PARISH**

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2017

RECEIPTS AND PAYMENTS ACCOUNTS	NOTE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL 2017
<b>UNRESTRICTED RECEIPTS :</b>				
PLANNED GIVING		1,020		1,020
COLLECTIONS AT SERVICES		2,119		2,119
ALL OTHER GIVING/VOLUNTARY RECEIPTS		14,097		14,897
GIFT AID RECOVERED			800	
<b>ACTIVITIES FOR GENERATING FUNDS</b>				
CHURCH ACTIVITIES	7a	9,178		9,178
TOTAL RECEIPTS		28,297	800	29,097
<b>PAYMENTS</b>				
CHURCH ACTIVITIES				
DIOCESAN PARISH CONTRIBUTION		4,500		4,500
CLERGY AND STAFFING COSTS		19,881	800	20,681
CHURCH RUNNING EXPENSES		33		33
MISSION GIVING AND DONATIONS	7d	24,414	800	25,214
<b>TOTAL PAYMENTS</b>		33,883	800	34,683
<b>EXCESS OF RECEIPTS OVER PAYMENTS</b>				
CASH AT BANK AT 1 JANUARY		10,886	800	11,686
CASH AT BANK AT 31 DECEMBER		14,769	800	15,569

During the year the PCC received a grant of £13020 towards work on the roof, at the end of 2017 there is still a further £5580 to claim, it is expected that this amount plus the balance above will be utilised in 2018

	Designated Roof Fund	Restricted
Bal b/fwd	3,165	800
Receipts	16,895	800
Payments	16,530	800
Bal c/fwd	3,530	800

5. The movements in designated and restricted funds during the year were :

5. Included in the receipts for 2017, is the 300 Club entry money for 2018, the liability is the 6 bi monthly draws to be made in 2018

1. The Parish Offer for 2017 was £5000 of which only £4500 was paid over by 31st December 2017

made in 2017

1. VAT recoverable is through the Listed Places of Worship Grant Scheme and refers to expenditure

Registration for Gift Aid was confirmed by HMRC on 5th January 2018, therefore nothing is shown in 2017 figures

Regulations 2006 using the Receipts and Payments basis

The financial statements of the PCC have been prepared in accordance with the Church Accounting

NOTES

STATEMENT OF ASSETS AND LIABILITIES	NOTE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL 2017
CASH FUNDS		£ 14,769	£ 800	£ 15,569
OTHER MONETARY ASSETS				
GIFT AID RECOVERABLE	2			
VAT RECOVERABLE	3	2,755		2,755
LIABILITIES				
PARISH SHARE	4	500		500
300 CLUB	5	480		480

FURTHER ANALYSIS OF RECEIPTS AND PAYMENTS ACCOUNTS

NOTE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL
	£	£	£
			2017
<b>RECEIPTS</b>			
7a	All other giving/voluntary receipts	13,020	13,020
	Grant	1,077	1,877
	Donations	800	14,897
7b	Activities for Generating Funds	1,085	1,085
	300 Club	1,315	1,315
	Fashion Show	1,710	1,710
	Craft Fair	2,876	2,876
	Auction Roof Fund	2,192	2,192
	Other	9,178	9,178
7c	Church Activities	1,883	1,883
	Fees for Weddings and Funerals	1,883	1,883
<b>PAYMENTS</b>			
7d	Church Running Expenses	16,530	16,530
	Roof Project	1,331	1,331
	Insurance	1,136	1,136
	Utilities	540	540
	Quinquennial Inspection	344	1,144
	Other Parish Expenses	19,881	20,681
7e	Mission Giving and Donations	33	33
	Deanery Network Youth Church Funding	33	33