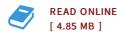# The Charities Act and the PCC: A Complete Guide to the SORP 2005 Revisions (3rd Revised edition)

By Archbishop's Council

Church House Publishing. Paperback. Book Condition: new. BRAND NEW, The Charities Act and the PCC: A Complete Guide to the SORP 2005 Revisions (3rd Revised edition), Archbishop's Council, PLEASE NOTE THIS IS A REPRINT OF THE THIRD EDITION. A NEW FOURTH EDITION WILL BE RELEASED IN 2013. This book, now in its third edition, provides essential and up-to-date guidance for all PCCs in the preparation and scrutiny of their annual financial statements and reports. As charitable bodies, PCCs are required to follow the requirements of the Charities Act 1993, its associated Regulations and the Statement of Recommended Practice (SORP) for Charities. This book, produced by a working party for the Joint Consultative Group of the Church of England, provides full guidance to help parishes meet the requirements of the law and follow best practice. Guidance is provided on: financial statements prepared on the accruals basis (compulsary for PCCs whose total gross income exceeds GBP100,000); financial statements prepared on the receipts and payments basis (optional for PCCs whose gross income is beloe GBP100,000)*; selection and appointment of an independent examiner; conduct of an examination of accounts; preparation of the Annual Report; compliance with SORP 2005. This book contains comprehensive examples and...

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