

Trustees Annual Report and Financial Report

of

The Parochial Church Council of the Ecclesiastical Parish of



St Matthew and St James Church

Mossley Hill Church, Rose Lane, Liverpool, L18 8DB

Registered Charity no. 1128486

Parish no. 653

For the year ended 31st December 2024



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Website: www.mossleyhillchurch.org.uk

Incumbent: The Revd Rachel Archer
The Vicarage, Rose Lane, Liverpool, L18 8DB

Independent
examiner: Helen Head

Bankers: Barclays Bank, Leicester LE87 2BB

Mossley Hill Church

Trustees Annual Report for 2024

Our aims and purposes as a charity

The PCC has the responsibility of co-operating with the incumbent, the Revd Rachel Archer, in the promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England as set out in the PCC (Powers) Measure of 1956.

- Vision:** living our best life with Jesus
- Mission:** inspiring and serving our community by sharing faith and working for justice

What we planned to do to achieve our charitable objectives

When planning our activities for the year, our incumbent and the PCC have considered the Charity Commission’s guidance on public benefit and, particularly, the specific guidance on ‘charities for the advancement of religion’. The council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

The PCC, through prayer and consultation with our church family, discerned 6 missional priorities to shape our mission and ministry for 2024.

These were:

- **Students:** To engage and support the students living at Greenbank halls of residence
- **Schools:** To build on existing links with two school situated in the parish
- **Residents:** To engage more closely with our residents, both within the parish and beyond, to deliver our mission
- **Youth:** To recruit and appoint a youth and school’s worker
- **Discipleship:** To promote discipleship by widening a sense of belonging, participation and learning for all.
- **Pastoral:** To implement the actions detailed in the PCC pastoral paper namely the setting up of a home communion team and recruiting a pastoral co-ordinator

What we achieved and how we affected beneficiaries’ lives

Students

The focus of this group was to secure funding for a part-time Student Pastor to progress the outcomes from the survey that the Discernment team undertook in November 2023, which clearly showed a desire to connect with a local church and for home cooked meals. Funding was secured from the Liverpool Missing Generation’s project for a 7.5hr a week post commencing in September 2024. The team recruited to this post and Iris was employed from September until December when she handed in her resignation due to her main job and this one being incompatible. We filled this position in the Spring of 2025.

“I have reconnected with my faith within the last year and have joined Mossley Hill Church and go to their services weekly, joined the student biblehip study group which I have found it thought provoking and useful in expanding my faith. I have since started a lent bible reading challenge again which I am enjoying working my way through.”

Edward Phillips

Student ministry and our relationship with Greenbank has been an interesting one; we have been blessed by 4 students joining our 11am service most weeks and opportunities for partnering with Greenbank Hall of residence have opened and closed in equal measure! Several board game evenings were held in the Autumn term in our coffee bar which 3 of the students attended and felt they were safe spaces in which to talk about things

that mattered to them.

Looking ahead to 2025 we are planning to host a free home-cooked meal for the students of Greenbank and welcome our new Student Chaplain into the role.

Schools

Mossley Hill church over the years had links with Greenbank Primary School through things like the Rector being the chair Governors and volunteers helping to Messy Families church. These links broken due in part to and also with the change in Rector. Rachel had forged new links building relationships with the RE lead at the school, providing occasional assemblies and hosting one class in visiting church as part of the curriculum. Following a planning meeting between school leadership and Church Fiona was invited in to work with Key Stage 2 assemblies and then later in the year with EYFS and KS1 assemblies. Good relationships were built over the summer of 2024, however as Fiona was away for much of Autumn Term the links were not sustained. Rachel was invited to deliver a Remembrance Service in November 2024. Fiona and Jessica have made links with Lucinda the chaplain at Liverpool college, being invited to be involved in some worship at Christmas in church. The school continues to book the church for larger acts of worship and we will continue to offer support to the school where we can.

“It has been wonderful for Greenbank to re-establish links with Mossley Hill Church again this academic year. We are incredibly grateful to both Fiona and Rachel for their support and commitment to the staff, pupils and families at Greenbank. As well as supporting our R.E curriculum which has included year one pupils enjoying a visit to the church and Rachel leading a remembrance assembly, we have also benefitted from Fiona helping to re-establish collective worship in EYFS and KS1 which has helped to establish a calm and reflective be learning time which has focused on pupil well-being and enjoyed by all children regardless of their religion or culture. We hope to continue to strengthen the links to enhance our R.E curriculum and pupil well-being.”

Kenreela Rowlands, Assistant Headteacher

has good of run a were Covid

Residents

This was initially set up as the Residents Missional group, consisting of Rev Sally Mason, Carla Lewtas, Gill Wareing, Alison Thompson, and Christine Leung as a Garden consultant. The aim was to provide a strategy for engaging more closely with residents (both within our Parish & beyond) to deliver our Mission Statement. It was decided to focus on the following areas:

1. Supporting the Residents Association through Rev Sally as Vice-Chair and Gill Wareing/Rev Rach as committee members in their community activities (e.g. yearly community carol service, Mossley Hill Festival and other social events for the community) this being achieved quite quickly and is ongoing.
- 2.Drawing up plans for an accessible memorial garden and secure the funding in particular the including of Christine Leung with her skill base helped to launch this ongoing initiative.
- 3.Developing relationships with community providers: The Rose, Sudley House, Athletics Club, Councillors. Much of this has been building on those relationships with the community providers. Through Rev Sally there is now a more formal link with Sudley Stakeholders
- 4.Work towards the church being open to residents
- 5.Oversee Heritage and Open Days so they are community events
- 6.Organise the yearly litter pick day

“Mossley Hill Church continues to be a cornerstone of our community, working hand in hand with local partners to make a real difference in people’s lives. Through its collaboration with elected representatives like myself, residents’ associations, and its employment of a youth worker, the church has become more than just a place of worship—it is a hub of support, kindness, and shared purpose. This commitment to partnership ensures that the church is not only present in the heart of Mossley Hill but actively shaping its future for the better.”

In December 2024 oversight of the group transferred from Rev Sally to Rev Rachel. David Bishop joined the group and took on the responsibility of being chairperson. The title of the group was changed to Community Engagement as we wanted to widen the scope from being resident based and to engage with broader social justice issues. Since then, we have been liaising with the Church 150th anniversary committee & MH festival 2025. Discussions have been held with the Church gardening team and Christine Leung with reference to a new design for the memorial garden. The yearly litter pick day has been arranged for July 2025. It was decided to not have a Church open day in 2025 because of the 150th church anniversary celebrations. We are planning to explore:

- 1 Social justice initiatives which the church can engage with.
2. Opportunities for greater partnership work with local enterprises (incl. Sudley House, Rose Lane/Allerton in Bloom



Youth

The group secured funding from the Liverpool Next Generation project being administered by St James in the City to fund the school's work element of this post, 50%. Jessica was appointed and work at the end of August.

Between September and December, we continued to meet monthly youth group and these youth group gatherings were spent doing intentional icebreaker activities and team games to promote friendships to strengthen within group while we were discerning what to do with the group and what the new pattern should like. A small core group formed quite quickly that became comfortable sharing about what wanted for youth group, and they made requests like which day we meet and how often they'd like to meet- they also requested a WhatsApp group chat so that they could be in touch with each other outside of church. In this time we also made contact with the older youth group members who hadn't been to the groups in a while and they started to feedback that they'd like a group for people age (year 8 and above) so we made this decision in December to create two separate groups, and then open the younger youth group year 6 to become a space that nurtures the young people as they transition to high school.



We had our Christmas party which year 6 were invited to and planned an outing for the older youth to go bowling to kick start their group ahead of the new year.

"It's a nice thing to be part of a community in church and to be able to come and make friends with people who go to the school I'll be going to in September."
Willow Littler

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Discipleship

The group began with the following aims:

- To help everyone feel welcome through a wide range of initiatives
- To develop a sense of belonging and commitment
- To encourage learning and fellowship beyond Sunday services
- To develop discipleship journeys for all ages

The membership of the group included Maggie Swinson, Pat Kennick, Lynn Halliday and Sue Bishop with Rev Sally Mason as our clergy lead. During 2024 the team met regularly and achieved the following:

WELCOME



Put in place and delivered a training session for all church stewards which included how they could assist with welcoming newcomers. We also updated and printed all the church information flyers. A highlight was setting up a welcome table the back of church so that all the church information about services, children's groups, church groups etc could be readily available plus a box for newcomers to put their completed contact details to enable us to get in touch with them through church office. We gave out about 50 welcome bags through a given by the Deanery Mission and Growth Fund.



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grant

COMMUNION BEFORE CONFIRMATION

A course for any of our church children who wished to take communion before confirmation was delivered on 28th September and there is a date in the diary for this to be repeated in September 2025.

SHORT COURSES/STUDY GROUPS

The team agreed a plan for delivering short courses twice a year and a suitable 6-week course was identified. Encouragement to the congregation to join a course began at the end of 2024 with the 1st course delivered in January 2025. There were 4 options for delivery of the courses which included online, morning and evening dates plus Sunday lunchtimes aimed at students. A feedback form was agreed to be sent out to all attendees at the end of the course to enable review of future methods of course delivery

For 2025

The group will be continuing to look at and develop all areas of their remit through 2025 including

- Ways to hold “Nice to Meet You events”
- More short courses and study groups
- Confirmation courses

Pastoral



"I feel that the communion visits are a continuation of church and contact with people I know. I feel part of the church and the community and it's a way of catching up. Thank you for the gifts of each season which I appreciate. I feel I am not left out" Dorothy and Ken Bush

We

began by recruiting a team of volunteers to deliver monthly home communion to church members no longer able to come to our Sunday morning services. This team is led by Joan Felgate, a PCC member, and supported by 16 other members who have been safely recruited and trained. The team have been taking communion out to people from September, and in December the clergy accompanied members and consecrated communion in their homes. This is a very special ministry and has been a blessing to all involved.

The other task of this group has been to recruit a pastoral co-ordinator and to secure funding. The group were successful in obtaining a 3 year grant from Liverpool church of England scripture readers' society of £4000 per year. The advertising and shortlisting for the post took place in 2025 and we look forward to welcoming the successful candidate in July 2025.

Safeguarding Committee

Throughout 2024, the Safeguarding Team continued to underpin all areas of church life, ensuring that safeguarding standards were maintained and strengthened across the parish. Regular reviews of safeguarding concerns were carried out, and all cases raised during the year were appropriately addressed and closed with no ongoing issues. Key safeguarding policies were updated and adopted during 2024, with a more detailed and comprehensive review planned for 2025 to further strengthen safeguarding across all areas of church life. Safer recruitment processes were strengthened through the creation of standardised role descriptions, recruitment packs, and a training matrix to ensure clear compliance across all church activities.

In late 2024, a new committee chair was appointed, bringing 35 years’ combined experience across safeguarding leadership, safer recruitment, education, and compliance. This has strengthened the team’s strategic approach and enhanced safeguarding practice across the parish. Significant infrastructure developments were also initiated, including the introduction of a safeguarding mobile phone, a dedicated safeguarding email address, and the transition to a secure Google Workspace platform to enhance confidentiality and data management. Public safeguarding communications were refreshed across the site, and risk assessment procedures were further expanded and embedded. Building on this foundation, substantial further work is already underway to develop integrated safeguarding systems, improve training compliance, and enhance the monitoring of safer recruitment processes. We are grateful to all those involved for their commitment to safeguarding, and to the wider congregation for their continued support, as we work together to ensure Mossley Hill Church remains a safe and welcoming place for all.

Financial Review

Incoming and outgoing resources

Total receipts on general unrestricted funds received were £199,697 and are detailed in the Financial Report. The planned giving through envelopes, banker’s orders, and use of the Parish Giving Scheme increased by 15.8%. Our total voluntary income including tax recovered, but excluding legacies, increased by 17.2%. The PCC was grateful to receive a legacy of £21,087 from the estate of Mrs J Rathbone.

Income from lettings of the church rooms, church and tower aerial, £60,243, was slightly less than the previous year (£62,978).

Sharing the ministry costs of the Diocese of Liverpool

The largest expenditure of the PCC was the sum of £99,713 paid to the diocese for our share of all churches' Parish Ministry Costs. This year the contribution from Mossley Hill Church was the same as the previous year and the church is meeting 100% of the costs allocated to this church. The total relates directly to the housing, support, stipend and pension costs of the clergy of this parish, training of new ordinands, a contribution to national church funds and, shared costs of the Christian family throughout the whole diocese, including assistance towards the upkeep of churches less able to manage than ourselves.

Fundraising Committee

Recognising the need to diversify our income streams, the PCC commissioned a new subsidiary committee, named the fundraising committee, to advise and then implement an income strategy for the year ahead. The committee consists of representatives from the clergy team, the Finance committee and members of the congregation from all three Sunday services. In 2024 the committee has implemented two short term actions identified within the Income strategy 2025 document:

- Improving accessibility for donations during community Christmas services with specific announcements and utilising a second electronic donation portal;
- Compiling a list of 19 potential external grant bodies that are good fit to our needs.

We aim to deliver three medium term topics in 2025:

- Fundraising by applying to external grants;
- Legacy giving initiatives starting from supporting the preparations for Generosity May;
- Plan larger fundraising events

Our efforts will be to improve on an estimated £39k deficit in our 2025 Budget from an increase in operational costs, as well as funds required for upcoming Capital projects led by the Fabric Committee.

Staff costs

The PCC pays for two vergers who assist at funerals and weddings, a senior administrator, a hirings and lettings administrator, a school and youth worker, a student chaplain and an organist. Further details are provided in the notes to the accounts.

Trustee payments and expenses

The PCC also supported the clergy by paying Council Tax of £4,001, water and environmental charges amounting to £1,070 for the Vicarage plus other annual costs towards travel, hospitality, telephone, postage and broadband amounting to £1,515.

Mrs Carla Lewtas, who is also a trustee, received £287 for her duties as one of our vergers. Reverend Sally Mason, as a trustee, received fees of £905 for weddings and funerals, and refund of expenses amounting to £140 in respect of travel, postage and stationery. There were no payments to persons related to or connected to, the trustees.

Office costs

Office costs of £18,419 are included in the accounts.

Repairs to the fabric of the church building

In early 2024, Mossley Hill Church received its latest Quinquennial Inspection Report—a key five-yearly assessment of the condition of the church building and its grounds. This comprehensive review identified a number of urgent and longer-term maintenance needs. We are pleased to report that all urgent actions highlighted in the report have already been addressed. Work is now ongoing to scope and plan for the more extensive repairs and improvements required over the longer term, ensuring the church is preserved and maintained appropriately for future generations.

Alongside this, the Fabric Committee has continued to manage all routine servicing, health and safety, and statutory testing and inspections required to ensure the safe and efficient operation of the building.

This year, a full review of the church's fire and emergency systems was undertaken, reflecting the fact that the building's current and future uses are evolving beyond its original design. The review has resulted in a programme of planned improvements, to be delivered over the coming year, to ensure continued safety and compliance.

In response to rising energy costs and environmental concerns, a review of the church’s energy use and efficiency has also been carried out. Early-stage proposals are now being explored to improve energy performance and reduce ongoing operational costs for heating and lighting.

Plans are also being prepared for improvements to the main entrance and car park areas. These include enhanced signage, layout changes to improve car parking and traffic flow, and better level access to make the building more welcoming and accessible for all.

Other charitable giving

During the year £2,696 was raised and paid out for mission and charitable giving and a further amount of £7,727 has been set aside in the accounts to be paid out during 2025. Full details are included in the accounts, note 9.

Why we hold some money in reserve

The policy of the PCC is to work towards maintaining a basic level of reserves through responsible financial control and seeking to increase incoming resources.

Management of risks and their mitigation

During 2024 the church’s Risk Management Policy and Procedures were reviewed and updated, and adopted by the PCC on 7 September 2024. The Policy and Procedures will be reviewed and updated every 3 years, with the risks reviewed annually. Risks have been categorized as follows:

<i>Operational</i>	<i>Financial</i>	<i>Compliance</i>	<i>Environmental</i>	<i>Governance</i>
Risks are assessed in terms of their probability and impact, and mitigating actions identified. A ‘Red, Amber’ Green’ indicator is attached to risks to identify their severity, and to chart progress on their mitigation. The following risks have been identified requiring additional action to further mitigate:				

- 1. Governance:**
 - 1.1 Lack of direction and strategy – Missional Priority Groups established
- 2. Operational**
 - 2.1 Income generation to fund the church’s work, staffing and building costs – Fundraising group established.
 - 2.2 Safeguarding disclosures - Safeguarding Committee recruited.
 - 2.3 Health and Safety issues with premises and equipment – Fabric Committee recruited.
 - 2.4 High risk activities (e.g. working at height) – Fabric Committee recruited to review
 - 2.5 Lack of volunteers – role descriptions and active recruitment
 - 2.6 Risk of fire damage – fire risk assessment being updated
 - 2.7 Theft of equipment - check inventory of equipment is up to date.
 - 2.8 Breach of copyright – review use of images and media while livestreaming
- 3. Financial**
 - 3.1 Cash flow – create a reserves policy
- 4. Public:**
 - 4.1 Act of violence / Terrorist Attack – potential impact of Martyn’s Law (to be reviewed in 2025)

Future uncertainties

In the forthcoming years generational repair work will be required to the church tower. Investigations and quotes are currently being sourced so as to understand the full extent of work required and a costing for this. With this in mind £217,642 of funds have been designated for future tower works.

Structure, governance and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956. The PCC became a registered charity (1128486) from 11th March 2009.

Ex Officio members

Incumbent:	The Revd Rachel Archer
Associate Minister:	The Revd Sally Mason
Wardens:	Yvonne Billington
	Michael Swinson
Deanery Synod	Lynn Halliday
	David Bishop
	Michael Swinson
	Maggie Swinson
Diocesan Rep	David Bishop
	Michael Swinson



Churchwardens

Elected Members

- Brian Ellison
- Alison Thompson
- Stuart Thomson
- Nicola Fox
- Sue Bishop
- Keri Owen
- Carla Lewtas
- Angie Kenny (resigned 2.10.24)
- Robert Bird
- Rhian Wyn-Williams
- Lisa Hughes
- Alison Franklin
- Gill Wareing
- Joan Felgate

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent/priest-in-charge, curate, lay readers licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods and 15 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

The following PCC officers were elected:

PCC Lay chair	Robert Bird
PCC Treasurer	Keri Owen
PCC Secretary	Rhian Wyn-Williams with Lynn Halliday acting as minute taker
Electoral Roll	Alison Thompson
Standing Committee	Alison Thompson (elected lay representative), Yvonne Billington and Michael Swinson (Churchwardens), Robert Bird (lay chair), Keri Owen (Treasurer) and Rev Rachel Archer (Rector)

This Trustees’
Archer,

Annual Report was **approved** by the PCC and signed on their behalf by The Revd. Rachel
Incumbent.

Date: 13th May 2025

Annual Financial Report

of
The Parochial Church Council of the Ecclesiastical Parish of

St Matthew and St James Church

Mossley Hill Church, Rose Lane, Liverpool, L18 8DB
Registered Charity no. 1128486 Parish no. 653

For the year ended 31st December 2025

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
INCOMING RESOURCES							
Incoming resources from donors	2(a)	110,789	0	0	0	110,789	95,666
Other voluntary incoming resources	2(b)	0	0	30,058	0	30,058	56,446
Income from charitable and ancillary trading	2(c)	81,103	0	0	0	81,103	71,090
Other ordinary incoming resources	2(d)	0	0	2,197	0	2,197	17,163
Income from investments	2(e)	7,805	0	0	411	8,216	6,578
TOTAL INCOMING RESOURCES		<u>199,697</u>	<u>0</u>	<u>32,255</u>	<u>411</u>	<u>232,363</u>	<u>246,943</u>
RESOURCES USED							
Grants	3(a)	7,727	0	2,696	100	10,523	11,139
Activities directly relating to the work of the church	3(b)	172,521	0	17,576	0	190,097	192,110
Church management and administration	3(c)	18,419	0	0	0	18,419	15,876
TOTAL RESOURCES USED		<u>198,667</u>	<u>0</u>	<u>20,272</u>	<u>100</u>	<u>219,039</u>	<u>219,125</u>
NET INCOMING/(OUTGOING) RESOURCES		1,030	0	11,983	311	13,324	27,818
GAINS AND LOSSES ON INVESTMENTS							
Realised	1&5					0	0
Unrealised					3,161	3,161	12,374
TRANSFERS BETWEEN FUNDS		45,819		(45,819)		0	0
NET MOVEMENT IN FUNDS		<u>46,849</u>	<u>0</u>	<u>(33,836)</u>	<u>3,472</u>	<u>16,485</u>	<u>40,192</u>
BALANCES BROUGHT FORWARD AT 1st JANUARY		291,216	244,758	68,485	208,260	812,719	772,527
BALANCES CARRIED FORWARD AT 31st DECEMBER		<u>338,065</u>	<u>244,758</u>	<u>34,649</u>	<u>211,732</u>	<u>829,204</u>	<u>812,719</u>
Unrestricted Funds represented by:							
Fund reserves	1	84,796					
Fixed assets	4	253,269					
		<u>338,065</u>					

BALANCE SHEET
AS AT 31ST DECEMBER 2024

		2024	2023
	Note	£	£
FIXED ASSETS			
Tangible fixed assets	4	253,269	253,269
Investments	5	<u>140,107</u>	<u>136,946</u>
		393,376	390,215
CURRENT ASSETS			
Debtors and prepayments	7	2,796	47,094
Cash at bank and in hand		<u>545,183</u>	<u>488,090</u>
		<u>547,979</u>	<u>535,184</u>
LIABILITIES:AMOUNTS FALLING DUE WITHIN ONE YEAR			
		<u>112,151</u>	<u>112,680</u>
		<u>112,151</u>	<u>112,680</u>
NET CURRENT ASSETS		<u>435,828</u>	<u>422,504</u>
		<u>829,204</u>	<u>812,719</u>
FUNDS	8		
Unrestricted		338,065	291,216
Designated		244,758	244,758
Restricted		34,649	68,485
Endowment		<u>211,732</u>	<u>208,260</u>
		<u>829,204</u>	<u>812,719</u>

Approved by the Parochial Church Council on 13th May 2025and signed on its behalf by:

Robert Bird - Lay Chair

Keri Owen - Treasurer

The notes on pages 5 to 10 form part of these accounts

THE PCC OF ST MATTHEW & ST JAMES, MOSSLEY HILL (Charity No 1128486)

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2016 together with applicable Accounting Standards and the Charities Statement of Recommended Practice 2015.

The financial statements have been prepared under the historical cost convention except for the valuation of investments and buildings referred to below.

Funds

General funds represent the funds of the PCC which are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds can only be applied on the purposes specified by the fund.

Endowment funds can only be applied to the extent of the income of the fund.

Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under gift aid is recognised only when received.

Income tax recoverable under gift aid is recognised when the income is received.

Grants and legacies to the PCC are accounted for when the PCC is notified of its legal entitlement and the amount due.

Funds raised from fund raising and other activities are accounted for gross and any associated expenditure is included in resources used.

Other ordinary income

The financial statements include the gross income and associated expenditure of various church organisations.

Income from investments

Dividends and interest are accounted for when receivable.

Gains and losses on investments

Realised gains and losses are recognised when investments are sold.

Unrealised gains and losses are accounted for on revaluation of the investments at the balance sheet date.

Resources used

Grants

Grants and donations are accounted for when their payment is approved.

Activities directly relating to the work of the church and Church management and administration

Expenditure is accounted for when payable.

Fixed assets

Consecrated land and buildings and moveable church furnishings

Consecrated and beneficed property is excluded from the accounts by s10(2) of the Charities Act 2011.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal, as the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings is written off as expenditure in the statement of financial activities.

Other fixtures fittings and office equipment

Purchased equipment is depreciated on a straight line basis over 3 years.

Other buildings

The church room is included in the balance sheet at its insurance valuation as at 31st December 1997, the date of its first inclusion in the financial statements.

Investments

Investments are valued at market value at the balance sheet date.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
2.INCOMING RESOURCES						
2(a) Incoming resources from donors						
Planned giving						
Tax efficient planned giving	78,236				78,236	70,157
Income tax recoverable	18,371				18,371	16,536
General collections	14,182				14,182	8,973
	<u>110,789</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>110,789</u>	<u>95,666</u>
2(b) Other voluntary incoming resources						
Special collections (note 9)			2,696		2,696	4,084
Legacies Fund-donations			21,087		21,087	46,160
Organ Fund-donations			5,210		5,210	5,410
Flower Fund - donations			260		260	
Coffee Fund-donations			805		805	792
	<u>0</u>	<u>0</u>	<u>30,058</u>	<u>0</u>	<u>30,058</u>	<u>56,446</u>
2(c) Income from charitable and ancillary trading						
Rents and lettings	60,243				60,243	62,978
Fees	2,527				2,527	2,417
Deanery Mission Growth Fund	7,000				7,000	0
Youth and Student worker grants	5,710				5,710	0
Sundry income	5,623				5,623	5,695
	<u>81,103</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>81,103</u>	<u>71,090</u>
2(d) Other ordinary incoming resources						
Befriending scheme - Linking Lives			1,997		1,997	17,049
Knit & Natter - income			200		200	114
Christian Contact Club-income					0	0
	<u>0</u>	<u>0</u>	<u>2,197</u>	<u>0</u>	<u>2,197</u>	<u>17,163</u>
2(e) Income from investments						
Dividends and interest	7,805				7,805	3,510
Holmes Bequest Fund-income				399	399	344
Legacies Fund - interest					0	2,314
Clock Fund				2	2	2
Monuments Upkeep Fund				3	3	2
Gate Fund					0	2
Gladstone Buckley Trust Fund				2	2	0
Memorial Fund				5	5	4
Church School Trust-interest					0	400
	<u>7,805</u>	<u>0</u>	<u>0</u>	<u>411</u>	<u>8,216</u>	<u>6,578</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
3.RESOURCES USED						
3(a) Grants						
Missionary and charitable giving (note 9)	7,727		2,696		10,423	11,139
Church School Trust Fund - expenditure				100	100	0
	<u>7,727</u>	<u>0</u>	<u>2,696</u>	<u>100</u>	<u>10,523</u>	<u>11,139</u>
3(b) Activities directly relating to the work of the church						
Ministry-parish share	99,713				99,713	99,711
-clergy expenses	1,515				1,515	1,327
-clergy housing	5,071				5,071	3,941
Organ and music	2,204		487		2,691	6,608
Church activities	11,162				11,162	8,675
Youth and Student workers	10,582				10,582	0
Befriending scheme			15,011		15,011	15,530
Rates and insurance	13,660				13,660	12,426
Light and heat	13,230				13,230	11,205
Repairs, maintenance & cleaning	15,062				15,062	8,787
Provision for renewals					0	0
Supplies and services	322				322	232
Coffee Fund-expenditure			893		893	845
Knit and Natter -expenditure			92		92	0
Flower Fund - expenditure			301		301	0
Legacies Fund-expenditure			792		792	22,823
	<u>172,521</u>	<u>0</u>	<u>17,576</u>	<u>0</u>	<u>190,097</u>	<u>192,110</u>
3(c) Church management and administration						
Stationery and office equipment	4,947				4,947	4,563
Secretarial and administration	13,472				13,472	11,313
	<u>18,419</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,419</u>	<u>15,876</u>
4.FIXED ASSETS FOR USE BY THE PCC					2024	2023
Freehold land and buildings					£	£
Church Room at insurance valuation					252,649	252,649
Office equipment at cost less depreciation					620	620
					<u>253,269</u>	<u>253,269</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

5. INVESTMENTS

	Market Value 2024 £	Market Value 2023 £
Milne Bequest		
CBF Deposit Fund	11,862	11,862
CBF Fixed Interest Securities Fund 930.47 shares	1,387	1,347
CBF Investment Fund 4396.06 Income Shares	101,648	99,374
Holmes Bequest		
CBF Investment Fund 503 units	11,630	11,370
Schneider Electric SE	397	231
BAE Systems 1,108 Ordinary shares	12,725	12,304
Clock Fund		
CBF Deposit Fund	44	44
Monuments Upkeep Fund		
CBF Deposit Fund	63	63
Gate Fund		
Bank	208	208
Gladstone Buckley Trust Fund		
CBF Deposit Fund	40	40
Ritchie Bequest		
CBF Deposit Fund	103	103
	<u>140,107</u>	<u>136,946</u>

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total £
Fixed Assets	253,269			140,107	393,376
Current Assets	196,946	244,758	34,649	71,625	547,978
Current Liabilities	(112,151)				(112,151)
Fund balance	<u>338,065</u>	<u>244,758</u>	<u>34,649</u>	<u>211,732</u>	<u>829,204</u>

7. DEBTORS

	2024 £	2023 £
Gift Aid recoverable	2,796	5,934
Legacy balance		41,160
	<u>2,796</u>	<u>47,094</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

8.FUND DETAILS

	Balance 31.12.23	Net Surplus/ (Deficit) for year	Transfers	Balance 31.12.24
	£	£	£	£
Unrestricted Funds				
General Fund reserves	37,947	1,030	45,819	84,796
General Fund fixed assets	253,269			253,269
	<u>291,216</u>	<u>1,030</u>	<u>45,819</u>	<u>338,065</u>
Designated Funds - Legacy	217,642	0		217,642
Legacy - 10% provision for outreach	27,116			27,116
	<u>244,758</u>	<u>0</u>	<u>0</u>	<u>244,758</u>
Restricted Funds				
Vision Project	185			185
Organ Fund	7,251	4,723		11,974
Befriending scheme - Linking Lives	12,819	(13,014)		(195)
Legacies Fund	42,614	20,295	(45,819)	17,090
Flower Fund	176	(41)		135
Coffee Fund	110	(88)		22
Discoverers	419			419
CYFA & Youth Club	203			203
Cameo	152			152
Bookstall	434			434
Christian Contact Club	96			96
Greenbelt Fund	46			46
Church Holiday Fund	666			666
Women's Fellowship	109			109
Sewing Group	1,361	108		1,469
Diocese of Rift Valley Fund	1,844			1,844
	<u>68,485</u>	<u>11,983</u>	<u>(45,819)</u>	<u>34,649</u>
Endowment Funds				
Milne Bequest	112,583	2,314		114,897
Holmes Bequest Fund	31,743	1,246		32,989
Clock Fund	1,242	2		1,244
Monuments Upkeep Fund	357	3		360
Gate Fund	1,094			1,094
Gladstone Buckley Trust Fund	310	2		312
Memorial Fund	143	5		148
Ritchie Bequest Fund	103			103
Church School Trust Fund	60,685	(100)		60,585
	<u>208,260</u>	<u>3,472</u>	<u>0</u>	<u>211,732</u>
Total Funds	<u>812,719</u>	<u>16,485</u>	<u>0</u>	<u>829,204</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

9. MISSIONARY AND CHARITABLE GIVING

	Special Collections £	General Collections £	Total 2024 £	Total 2023 £
OVERSEAS				
Church Mission Society			0	
Christian Aid	378		378	625
Compassion UK	244		244	
Isaac's House Uganda			0	
Hope Uganda				865
Morocco earthquake appeal				607
DEC Pakistan flood appeal			0	607
DEC Middle East appeal				865
	<u>622</u>	<u>0</u>	<u>622</u>	<u>3,569</u>
HOME				
Asylum Link				
Children's Society	2,074		2,074	2,761
Claire House children's hospice				865
Liverpool Diocese - Licensing service				475
Marie Curie hospice				865
Whitechapel Centre for homeless				865
Zoe's Place				865
Coffee morning - Natural Breaks			0	333
Coffee morning - Royal Liverpool Hospital				333
Funeral donations - Alzheimer's Society				208
	<u>2,074</u>	<u>0</u>	<u>2,074</u>	<u>7,570</u>
2024 income - 10% to be allocated		7,727	7,727	
TOTAL	<u>2,696</u>	<u>7,727</u>	<u>10,423</u>	<u>11,139</u>

**Independent Examiner's Report
to the PCC of St Matthew & St James, Mossley Hill**

This report on the accounts of the PCC for the year ended 31st December 2024, which are set out on pages 3 to 10, is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 2016 ("the Regulations") and s43 of the Charities Act 2011 ("the Act").

Respective responsibilities of trustees and examiner

As members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of the Regulations and s144 of the Act does not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission under s145(5) of the Act. 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 accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence which would be required in 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 s130 of the Act; and

(b) to prepare accounts which accord with the accounting records and to comply with

the requirements of the Act and the 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.

Helen Head

22nd May 2025