

Independent Examiner's Report to the Trustees of The Parochial Church Council of St Mary's, Eastham

I report to the trustees, the Parochial Church Council (PCC) of St Mary's, Eastham, on the accounts for the year ended 31 December 2022, as set out on pages 2 to 4.

Responsibilities and basis of report

As the charity trustees of the Trust, the PCC are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ian Dodd
21/3/23

Ian Dodd, ACMA
11 Rosecroft
Bromborough
Wirral
CH62 6ET

The Parochial Church Council of St Mary's, Eastham

Financial Statements for the Year Ended 31 December 2022

Receipts and Payments Accounts

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Receipts						
<i>Regular Giving</i>	5a	87374.73	—	—	87374.73	83216.01
<i>Other Voluntary Receipts</i>	5b	16632.83	—	—	16632.83	37574.69
<i>Activities for generating funds:</i>	5c	18154.90	6981.56	—	25136.46	18910.07
<i>Receipts from Church Activities</i>	5d	15533.00	—	—	15533.00	12931.66
<i>Interest</i>		158.56	172.09	—	330.65	161.07
<i>Other Receipts</i>	5e	1383.15	4438.82	—	5821.97	1120.01
Total Receipts		139237.17	11592.47	—	150829.64	153913.51
Payments						
<i>Mission Giving and Donations</i>		185.00	—	—	185.00	1048.82
<i>Parish Share</i>		69736.60	—	—	69736.60	73495.32
<i>Church Activities</i>	4, 5f	75122.86	5944.34	—	81067.20	71975.83
Total Payments		145044.46	5944.34	—	150988.80	146519.97
Excess of Receipts over Payments		(5807.29)	5648.13	—	(159.16)	7393.54
<i>Transfers between funds</i>	3	—	—	—	—	—
		(5807.29)	5648.13	—	(159.16)	7393.54
Bank current and deposit accounts 1 Jan		5552.37	81814.47	—	87366.84	79973.30
Bank current and deposit accounts 31 Dec		(254.92)	87462.60	—	87207.68	87366.84

Ken Dodd

Statement of Assets and Liabilities

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<i>Cash Funds</i>						
General Current Account		(254.92)	4438.82	—	4183.90	5552.37
Building Account		—	3847.59	—	3847.59	1810.37
Business Reserve Account		—	79176.19	—	79176.19	80004.10
		(254.92)	87462.60	—	87207.68	87366.84
<i>Other Monetary Assets</i>						
Income tax recoverable		12046.00	—	—	12046.00	10900.00
VAT recoverable		—	—	—	—	—
		12046.00	—	—	12046.00	10900.00
<i>Assets retained for Church use</i>	2	169950.00	—	—	169950.00	169950.00
<i>Liabilities</i>						
Assigned fees, November to December		820.00	—	—	820.00	6011.00
		820.00	—	—	820.00	6011.00

Notes

1. The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis.
2. A fixed asset retained for church use is the freehold house at 107 Eastham Rake, last valued in 2012 at £169950.
3. The movements in designated and restricted funds during the year were:

	Bal. B/fwd	Receipts	Payments	Transfer	Bal. C/fwd
Restricted					
Restricted funds	—	—	—	—	—
Designated					
Church fabric fund	81814.47	7153.65	5944.34	—	83023.78
Church floor repair fund	—	4438.82	—	—	4438.82
	81814.47	11592.47	5944.34	—	87462.60

4. Projects undertaken during the year, and financed from Designated/Restricted funds, include:

	Cost £
St Mary's maintenance & repairs	3636.34
Church Centre maintenance & repairs	1968.00
	<u>5604.34</u>

Bar Dodd

5. Further Analysis of Receipts and Payments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Receipts					
<i>a) Regular Giving</i>					
Planned Giving (Standing Orders)	61262.00	—	—	61262.00	60238.00
Planned Giving (Envelopes)	4567.00	—	—	4567.00	6321.40
Collections (Offertory Plate)	5243.98	—	—	5243.98	3240.31
Income tax recovered (Gift Aid)	16301.75	—	—	16301.75	13416.30
	87374.73	—	—	87374.73	83216.01
<i>b) Other Voluntary Receipts</i>					
Baptisms	1167.13	—	—	1167.13	867.75
Donations	15465.70	—	—	15465.70	12106.94
Legacies	—	—	—	—	24600.00
	16632.83	—	—	16632.83	37574.69
<i>c) Activities for generating funds:</i>					
Parish Events	—	—	—	—	592.34
Rent - Church Lodge	—	6981.56	—	6981.56	7008.24
Lettings - St Peter's	1098.00	—	—	1098.00	581.00
Lettings - Church Centre	17056.90	—	—	17056.90	10728.49
	18154.90	6981.56	—	25136.46	18910.07
<i>d) Receipts from Church Activities</i>					
Fees - weddings	5408.00	—	—	5408.00	3430.00
Fees - funerals	7723.00	—	—	7723.00	7026.00
Parish magazine	2402.00	—	—	2402.00	2475.66
	15533.00	—	—	15533.00	12931.66
<i>Interest</i>	158.56	172.09	—	330.65	161.07
<i>e) Other Receipts</i>					
Miscellaneous	1383.15	—	—	1383.15	1120.01
Floor Repair Fund	—	4438.82	—	4438.82	—
Listed Places of Worship Grant Scheme	—	—	—	—	—
	1383.15	4438.82	—	5821.97	1120.01
Total Receipts	139237.17	11592.47	—	150829.64	153913.51
Payments					
<i>Mission Giving and Donations</i>	185.00	—	—	185.00	1048.82
<i>Parish Share</i>	69736.60	—	—	69736.60	73495.32
<i>f) Church Activities</i>					
Church Running Expenses					
Utilities	6555.42	—	—	6555.42	6650.86
Young People's Activities	178.40	—	—	178.40	—
Other (incl. insurance)	11409.03	—	—	11409.03	9794.78
Church Maintenance & Projects					
General	5129.51	3636.34	—	8765.85	7939.62
Clergy Expenses	4699.63	—	—	4699.63	3883.62
Cost of Services	9489.88	—	—	9489.88	8053.76
Church Centre	8468.34	1968.00	—	10436.34	14047.90
St Peter's	4215.23	—	—	4215.23	4337.73
Vicarage	4259.14	—	—	4259.14	4413.55
Church Lodge	857.90	340.00	—	1197.90	1365.84
Parish Events	—	—	—	—	350.00
Parish magazine	2073.67	—	—	2073.67	2009.94
Management & Admin	5628.63	—	—	5628.63	3952.22
Assigned Fees					
Arrears from previous year	6011.00	—	—	6011.00	1012.00
Current Year	5920.80	—	—	5920.80	4038.00
Other	226.29	—	—	226.29	126.00