

**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 2023, 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 12/3/24

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The Parochial Church Council of St Mary's, Eastham

Financial Statements for the Year Ended 31 December 2023

Receipts and Payments Accounts

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Receipts						
<i>Regular Giving</i>	5a	89174.56	—	—	89174.56	87374.73
<i>Other Voluntary Receipts</i>	5b	17484.02	—	—	17484.02	16632.83
<i>Activities for generating funds:</i>	5c	14873.00	6109.43	—	20982.43	25136.46
<i>Receipts from Church Activities</i>	5d	18731.39	—	—	18731.39	15533.00
<i>Interest</i>		159.43	953.54	—	1112.97	330.65
<i>Other Receipts</i>	5e	3313.39	1426.00	—	4739.39	5821.97
Total Receipts		143735.79	8488.97	—	152224.76	150829.64
Payments						
<i>Mission Giving and Donations</i>		691.30	—	—	691.30	185.00
<i>Parish Share</i>		71831.64	—	—	71831.64	69736.60
<i>Church Activities</i>	4, 5f	75305.63	9194.19	—	84499.82	81067.20
Total Payments		147828.57	9194.19	—	157022.76	150988.80
Excess of Receipts over Payments		(4092.78)	(705.22)	—	(4798.00)	(159.16)
Transfers between funds	3	5000.00	(5000.00)		—	
		907.22	(5705.22)	—	(4798.00)	(159.16)
Bank current and deposit accounts 1 Jan		(249.82)	87462.60	—	87207.68	87366.84
Bank current and deposit accounts 31 Dec		657.40	81757.38	—	82414.78	87207.68

Statement of Assets and Liabilities

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<i>Cash Funds</i>						
General Current Account		657.40	—	—	657.40	4189.00
Building Account		—	4627.65	—	4627.65	3847.59
Business Reserve Account		—	77129.73	—	77129.73	79176.19
		657.40	81757.38	—	82414.78	87212.78
<i>Other Monetary Assets</i>						
Income tax recoverable		11500.00	—	—	11500.00	12046.00
VAT recoverable		—	—	—	—	—
		11500.00	—	—	11500.00	10900.00
<i>Assets retained for Church use</i>	2	169950.00	—	—	169950.00	169950.00
<i>Liabilities</i>						
Assigned fees, September to December		1536.00	—	—	1536.00	820.00
		1536.00	—	—	1536.00	6011.00

Notes

- The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis.
- A fixed asset retained for church use is the freehold house at 107 Eastham Rake, last valued in 2012 at £169950.
- 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	83023.78	8488.97	4755.37	5000.00	81757.38
Church floor repair fund	4438.82	—	4438.82	—	—
	87462.60	8488.97	9194.19	5000.00	81757.38

- Projects undertaken during the year, and financed from Designated/Unrestricted funds, include:

	Cost £
St Mary's church floor repair	8556.00
Church Centre maintenance & repairs	2291.00
	10847.00

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5. Further Analysis of Receipts and Payments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Receipts					
<i>a) Regular Giving</i>					
Planned Giving (Standing Orders)	61440.65	—	—	61440.65	61262.00
Planned Giving (Envelopes)	5459.20	—	—	5459.20	4567.00
Collections (Offertory Plate)	5629.56	—	—	5629.56	5243.98
Income tax recovered (Gift Aid)	16645.15	—	—	16645.15	16301.75
	89174.56	—	—	89174.56	87374.73
<i>b) Other Voluntary Receipts</i>					
Baptisms	878.77	—	—	878.77	1167.13
Donations	16605.25	—	—	16605.25	15465.70
Legacies	—	—	—	—	—
	17484.02	—	—	17484.02	16632.83
<i>c) Activities for generating funds:</i>					
Parish Events	—	—	—	—	—
Rent - Church Lodge	—	6109.43	—	6109.43	6981.56
Lettings - St Peter's	3350.00	—	—	3350.00	1098.00
Lettings - Church Centre	11523.00	—	—	11523.00	17056.90
	14873.00	6109.43	—	20982.43	25136.46
<i>d) Receipts from Church Activities</i>					
Fees - weddings	7385.00	—	—	7385.00	5408.00
Fees - funerals	8724.39	—	—	8724.39	7723.00
Parish magazine	2622.00	—	—	2622.00	2402.00
	18731.39	—	—	18731.39	15533.00
<i>Interest</i>	159.43	953.54	—	1112.97	330.65
<i>e) Other Receipts</i>					
Miscellaneous	3313.39	—	—	3313.39	1383.15
Floor Repair Fund	—	—	—	—	4438.82
Listed Places of Worship Grant Scheme	—	1426.00	—	1426.00	—
	3313.39	1426.00	—	4739.39	5821.97
Total Receipts	143735.79	8488.97	—	152224.76	150829.64
Payments					
<i>Mission Giving and Donations</i>	691.30	—	—	691.30	185.00
<i>Parish Share</i>	71831.64	—	—	71831.64	69736.60
<i>f) Church Activities</i>					
Church Running Expenses					
Utilities	9114.62	—	—	9114.62	6555.42
Young People's Activities	263.06	—	—	263.06	178.40
Other (incl. insurance)	10190.93	—	—	10190.93	11409.03
Church Maintenance & Projects					
General	4658.08	1564.37	—	6222.45	8765.85
Church floor repair	4117.18	4438.82	—	8556.00	—
Clergy Expenses	3787.90	—	—	3787.90	4699.63
Cost of Services	10486.17	—	—	10486.17	9489.88
Church Centre	8966.70	2291.00	—	11257.70	10436.34
St Peter's	5154.37	—	—	5154.37	4215.23
Vicarage	4330.31	—	—	4330.31	4259.14
Church Lodge	830.57	900.00	—	1730.57	1197.90
Parish Events	230.00	—	—	230.00	—
Parish magazine	2345.12	—	—	2345.12	2073.67
Management & Admin	5092.32	—	—	5092.32	5628.63
Assigned Fees					
Arrears from previous year	820.00	—	—	820.00	6011.00
Current Year	4722.00	—	—	4722.00	5920.80
Other	196.30	—	—	196.30	226.29
	75305.63	9194.19	—	84499.82	81067.20
Total Payments	147828.57	9194.19	—	157022.76	150988.80