

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 2024, 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 14/4/25

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 2024

Receipts and Payments Accounts

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Receipts						
<i>Regular Giving</i>	5a	87731.02	—	—	87731.02	89174.56
<i>Other Voluntary Receipts</i>	5b	36881.65	—	—	36881.65	17484.02
<i>Activities for generating funds:</i>	5c	12179.30	6254.28	—	18433.58	20982.43
<i>Receipts from Church Activities</i>	5d	16445.23	—	—	16445.23	18731.39
<i>Interest</i>		161.90	1098.90	—	1260.80	1112.97
<i>Other Receipts</i>	5e	4369.31	—	—	4369.31	4739.39
Total Receipts		157768.41	7353.18	—	165121.59	152224.76
Payments						
<i>Mission Giving and Donations</i>		725.00	—	—	725.00	691.30
<i>Parish Share</i>		75419.40	—	—	75419.40	71831.64
<i>Church Activities</i>	4, 5f	78043.09	12303.04	—	90346.13	84499.82
Total Payments		154187.49	12303.04	—	166490.53	157022.76
Excess of Receipts over Payments		3580.92	(4949.86)	—	(1368.94)	(4798.00)
Transfers between funds	3	4520.00	(4520.00)		—	0
		8100.92	(9469.86)	—	(1368.94)	(4798.00)
Bank current and deposit accounts 1 Jan		657.40	81757.38	—	82414.78	87207.68
Bank current and deposit accounts 31 Dec		8758.32	72287.52	—	81045.84	82414.78

Statement of Assets and Liabilities

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<i>Cash Funds</i>						
General Current Account		8758.32	—	—	8758.32	657.40
Building Account		—	2058.89	—	2058.89	4627.65
Business Reserve Account		—	70228.63	—	70228.63	77129.73
		<u>8758.32</u>	<u>72287.52</u>	<u>—</u>	<u>81045.84</u>	<u>82414.78</u>
<i>Other Monetary Assets</i>						
Income tax recoverable (estimate)		10500.00	—	—	10500.00	11500.00
VAT recoverable		—	—	—	—	—
		<u>10500.00</u>	<u>—</u>	<u>—</u>	<u>10500.00</u>	<u>11500.00</u>
<i>Assets retained for Church use</i>	2	169950.00	—	—	169950.00	169950.00
<i>Liabilities</i>						
Assigned fees, arrears from previous year		—	—	—	—	1536.00
		<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>1536.00</u>

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	81757.38	7353.18	12303.04	4520.00	72287.52
Church floor repair fund	—	—	—	—	—
	<u>81757.38</u>	<u>7353.18</u>	<u>12303.04</u>	<u>4520.00</u>	<u>72287.52</u>

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

	Cost £
St Mary's alarm system	4582.65
St Mary's other maintenance & repair	<u>6380.98</u>
	10963.63

5. Further Analysis of Receipts and Payments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Receipts					
<i>a) Regular Giving</i>					
Planned Giving (Standing Orders)	59861.67	—	—	59861.67	61440.65
Planned Giving (Envelopes)	6444.60	—	—	6444.60	5459.20
Collections (Offertory Plate)	5048.93	—	—	5048.93	5629.56
Income tax recovered (Gift Aid)	16375.82	—	—	16375.82	16645.15
	<u>87731.02</u>	<u>—</u>	<u>—</u>	<u>87731.02</u>	<u>89174.56</u>
<i>b) Other Voluntary Receipts</i>					
Baptisms	1015.67	—	—	1015.67	878.77
Donations	19916.06	—	—	19916.06	16605.25
Legacies	15949.92	—	—	15949.92	—
	<u>36881.65</u>	<u>—</u>	<u>—</u>	<u>36881.65</u>	<u>17484.02</u>
<i>c) Activities for generating funds:</i>					
Parish Events	1232.00	—	—	1232.00	—
Rent - Church Lodge	—	6254.28	—	6254.28	6109.43
Lettings - St Peter's	1940.00	—	—	1940.00	3350.00
Lettings - Church Centre	9007.30	—	—	9007.30	11523.00
	<u>12179.30</u>	<u>6254.28</u>	<u>—</u>	<u>18433.58</u>	<u>20982.43</u>
<i>d) Receipts from Church Activities</i>					
Fees - weddings	5492.00	—	—	5492.00	7385.00
Fees - funerals	8357.00	—	—	8357.00	8724.39
Parish magazine	2596.23	—	—	2596.23	2622.00
	<u>16445.23</u>	<u>—</u>	<u>—</u>	<u>16445.23</u>	<u>18731.39</u>
<i>Interest</i>	161.90	1098.90	—	1260.80	1112.97
<i>e) Other Receipts</i>					
Miscellaneous	4369.31	—	—	4369.31	3313.39
Listed Places of Worship Grant Scheme	—	—	—	—	1426.00
	<u>4369.31</u>	<u>—</u>	<u>—</u>	<u>4369.31</u>	<u>4739.39</u>
Total Receipts	<u>157768.41</u>	<u>7353.18</u>	<u>—</u>	<u>165121.59</u>	<u>152224.76</u>
Payments					
<i>Mission Giving and Donations</i>	725.00	—	—	725.00	691.30
<i>Parish Share</i>	75419.40	—	—	75419.40	71831.64
<i>f) Church Activities</i>					
Church Running Expenses					
Utilities	13598.45	—	—	13598.45	9114.62
Young People's Activities	168.22	—	—	168.22	263.06
Other (incl. insurance)	11209.55	—	—	11209.55	10190.93
Church Maintenance & Projects					
General	3651.19	11943.63	—	15594.82	6222.45
Church floor repair	—	—	—	—	8556.00
Clergy Expenses	5778.63	—	—	5778.63	3787.90
Cost of Services	7537.40	—	—	7537.40	10486.17
Church Centre	11647.42	—	—	11647.42	11257.70
St Peter's	6295.13	359.41	—	6654.54	5154.37
Vicarage	4466.54	—	—	4466.54	4330.31
Church Lodge	835.10	—	—	835.10	1730.57
Parish Events	797.00	—	—	797.00	230.00
Parish magazine	2089.34	—	—	2089.34	2345.12
Management & Admin	4536.12	—	—	4536.12	5092.32
Assigned Fees					
Arrears from previous year	1545.00	—	—	1545.00	820.00
Current Year	3838.00	—	—	3838.00	4722.00
Other	50.00	—	—	50.00	196.30
	<u>78043.09</u>	<u>12303.04</u>	<u>—</u>	<u>90346.13</u>	<u>84499.82</u>
Total Payments	<u>157768.41</u>	<u>12303.04</u>	<u>—</u>	<u>165121.59</u>	<u>152224.76</u>