

Variables to be answered

		Start in this column
PCC Name (IN CAPITALS)	THE PARISH OF EARLSFIELD *****	2,024
Year (e.g. 1990)	*****	2024
Name of signature 1 on accounts:	JOE BUTTERWORTH *****	2024
Name of signature 2 on accounts	STANLEY EDWARDS *****	
Name of Independent Examiner	ANDREW HEATON *****	
Professional Qualifications of Independent Examiner (if any)		
Address of Independent Examiner	*****	
Date of Accounts approval by PCC ()	*****	
Date of Independent Examiner's Report (10 February 2025)		

Notes

- 1 Indep Examiners Report is an unqualified report. If this is not appropriate, please amend
- 2 Please check that Accounting Policy notes are correct for your PCC!!

**PAROCHIAL CHURCH COUNCIL OF
THE PARISH OF EARLSFIELD
INDEPENDENT EXAMINERS REPORT (SORP 2015)
For the year ended 31 December 2024**

Report to the Parochial Church Council (PCC) of Knowsley St Mary on the accounts for the year ended 31st December 2023 as set out on pages 1 to 9 of your Annual Report.

Respective responsibilities of Trustees and Examiner

The PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- * examine the accounts under section 145 of the Charities Act,
- * to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Charities Act) , and
- * to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the PCC concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

accounting records were not kept in accordance with section 130 of the Charities Act

or the accounts do not accord with the accounting records

I 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.

12th February 2025

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**PAROCHIAL CHURCH COUNCIL OF
THE PARISH OF EARLSFIELD
FINANCIAL STATEMENT**

For the year ended 31 December 2024

General Fund Receipts & Payments Account

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
<i>Receipts</i>				
<u>Incoming resources from donors</u>				
Regular Planned Giving				
Tax efficient planned giving	16,567		14,983	
All Tax recovered	4,410		3,903	
Other Planned Giving (non gift aid)	3,040		3,900	
Loose plate collections	8,814		8,366	
Payroll giving			-	
Occasional Giving				
Payroll giving and Charities Aid Foundation vouchers				
Gift days				
Donations	8,791		2,485	
Donations for specific items (St. George repairs)				
		41,623		33636
<u>Other voluntary incoming resources</u>				
Legacies				
Joshua centre				
LDBF Grant for St. George	8,500			
LDBF Grant for signage outside church			4,000	
LDBF Heating Grant	2,882		3,585	
Insurance settlement			-	
Funding previously held by St. George now with Earlsfield	150			
				-
<u>Incoming resources from operating activities</u>				
Church bookstall			-	
Magazine sales			-	
Use of St. George for voting	880		640	
Donations for cemetery footpaths			109	
Donations, other			2,350	
Church fees funerals etc	22,771		13,359	
Management fee	8,400		6,000	
<u>Activities for generating funds</u>				
Magazine advertising				
Fireworks			351	
Llandudno and Chester trips			1,265	
Bowness trip	802			
Church Hall and Others Events	5,884		4,906	
Merseytravel				
		50269		36565
<u>Income from investments</u>				
Dividends and interest		12,929	10,048	
				10048
<u>Other incoming resources</u>				
Xmas cards			27	
VAT reclaim re building work		377	231	
				258
TOTAL RECEIPTS		105197		80506

Coventants and Grants from I & E report

	2024	2023
Gift aid on FWO giving	4,410.34	3,902.79
LDBF for signage outside church		4,000.00
LDBF Grants for heating at St Mary and St George		3,585.00
VAT reclaim	377.00	231.00
	<u>4,787.34</u>	<u>11,718.79</u>

Church hall & other events

Bridge club		240.00
Jiu Jitsu	920.00	1,060.00
Zumba	980.00	930.00
AA	1,125.00	880.00
SHARE Knowsley		885.00
Knowsley Parish council		20.00
Womens guild	250.00	325.00
Childs birthday party	529.00	136.00
Clubbercise	2,080.00	380.00
St. George meeting		50.00
	<u>5,884.00</u>	<u>4,906.00</u>

Fees (out)

Organist	1,390.00	1,070.00
Vergers fees	1,456.00	770.00
LDBF fees	3,576.00	1,791.00
Schaffer	1,659.84	
Finlaysons Architects		3,600.00
Finlaysons Architects (re St. George)		1,200.00
Wedding refund (no organist)		80.00
	<u>8,081.84</u>	<u>8,511.00</u>

Fund raising

Christmas cards		27.00
Use of St/ George on voting day	880.00	640.00
Bowness	802.00	
Llandudno		810.00
Fireworks		351.00
St,George	150.00	
Chester		455.00
	<u>1,832.00</u>	<u>2,283.00</u>

Purchases'

chairs	###	
Xmas cards		167.00
75" TV for St. George		2,214.00
Wreath for remembrance day		60.00
Laptop (paid for by donation)		479.00
	<u>###</u>	<u>2,920.00</u>

Other

Cleaning St. George	280.80	280.80
Glebe rent	20.00	
Misc (pancakes)		28.39
Caretker at St. George for opening on Voting day	368.00	160.00
Bank charges	145.64	117.99
Goodbox	136.42	121.45
	<u>950.86</u>	<u>708.63</u>

Charity

McMillan cancer research (re Ray Massey)		275.00
Broadgreen Hospital (re Dr. David Allan)		220.00
MALS		(700.00)
Liverpool Signing Choir		(250.00)
Kumasi Pilgramage		300.00
Cancer Research (Re Margaret Topping)		300.00
Zuia	700.00	165.50

Ukranian appeal (Collection from Lunch)		101.37
Leprosy Mission	152.00	
SHARE Knowsley	175.00	
Embrace the Middle East	449.90	
Tithing - SHARE Knowsley	400.00	150.00
Tithing - Church Urban Fund	250.00	250.00
Tithing - Church Pastoral aid	250.00	250.00
Tithing - Barnabas fund	400.00	500.00
Tithing - Mission Possible		500.00
Tithing - Embrace the Middle East	500.00	500.00
Tithing - Bible Society	400.00	500.00
Tithing - Liverpool Taxi drivers		150.00
Tithing - Leprosy Mission	500.00	700.00
Tithing - Safe families	500.00	
Childrens Society (Christingle)		120.00
	<u>4,676.90</u>	<u>4,031.87</u>

Utilities

Water	646.67	903.41
Elec St. George	9,921.57	4,230.52
Gas St. George		6,989.60
St.Mary	8,398.27	5,033.92
	<u>###</u>	<u>17,157.45</u>

Fund raising costs

Llandudno		700.00
Chester		450.00
BBQ exps		483.48
Harvest praise lunch		35.00
		<u>1,668.48</u>

Gardening & Cemetery maintenance

Patrick Fitzimmons	3,380.00	2,080.00
Cemetery	3,776.18	3,771.54
	<u>7,156.18</u>	<u>5,851.54</u>

**PAROCHIAL CHURCH COUNCIL OF
THE PARISH OF EARLSFIELD
FINANCIAL STATEMENT
For the year ended 31 December 2024**

Church Hall Fund Receipts & Payments Account - Unrestricted Fund

	2024		2023	
	£	£	£	£
Receipts				
Income	5,884		4,906	
	5,884		4,906	
Payments				
Expenses			1,494	
	0		1,494	
Excess of Receipts over payments	5,884		3,412	
Bank current and deposit accounts at 1 January 2024 (23)	13,524		10,112	
Bank current and deposit accounts at 31 December 2024 (23)	19,408		13,524	

Junior Church Fund Receipts & Payments Account - Restricted Fund

	2024		2023	
	£	£	£	£
Receipts				
Restricted Donations			0	
			0	
Payments				
			0	
Excess of Receipts over payments			0	
Bank current and deposit accounts at 1 January 2024 (23)	81		81	
Bank current and deposit accounts at 31 December 2024 (23)	81		81	

**PAROCHIAL CHURCH COUNCIL OF
THE PARISH OF EARLSFIELD
FINANCIAL STATEMENT**

For the year ended 31 December 2024

Flower Fund Receipts & Payments Account- Restricted Fund

	2024	£	2023	£
Receipts				
Restricted Donations	30	50		
	<u>30</u>		<u>50</u>	
Payments				
Outgoings	86			
	<u>86</u>		<u>0</u>	
Excess of Receipts over payments	<u>0</u> <u>(56)</u>		<u>50</u>	
Bank current and deposit accounts at 1 January 2024 (23)		<u>1,332</u>	<u>1,282</u>	
Bank current and deposit accounts at 31 December 2024 (23)		<u>1,276</u>	<u>1,332</u>	

£148.92 (2022: £148.70) float is held by the person organising the flowers and coffee.

Cemetery Maintenance Receipts and Expenses Account - Unrestricted Fund

	2024	£	2023	£
Receipts				
Fees			109	
			<u>109</u>	
Payments				
Outgoings	3,776	3,772		
		<u>3,776</u>	<u>3,772</u>	
Excess of Receipts over payments		<u>(3,776)</u>	<u>(3,662)</u>	
Transfers				
Designated income from General Fund	3,776	3,662		
Designated income to General Fund				
		<u>3,776</u>	<u>3,662</u>	
Bank current and deposit accounts at 1 January 2024 (23)		0	0	
Bank current and deposit accounts at 31 December 2024 (23)		<u>0</u>	<u>0</u>	

**PAROCHIAL CHURCH COUNCIL OF
THE PARISH OF EARLSFIELD
FINANCIAL STATEMENT**
For the year ended 31 December 2024

Organ Fund Receipts & Payments Account - Restricted Fund

	2024		2023	
	£	£	£	£
Receipts				
Restricted Donations	0		0	
		0		0
Payments				
Repairs	0		0	
		0		0
Excess of Receipts over payments		0		0
Bank current and deposit accounts at 1 January 2024 (23)		1,329		1,329
Bank current and deposit accounts at 31 December 2024 (23)		1,329		1,329

FINANCIAL STATEMENT
For the year ended 31 December 2024

Chair Fund Receipts & Payments Account - Restricted Fund

	2024		2023	
	£	£	£	£
Receipts				
Restricted Donations	1,050		0	
		1,050		0
Payments	10,362		0	
		10,362		0
Excess of Receipts over payments		<u><u>(9,312)</u></u>		<u><u>0</u></u>
Bank current and deposit accounts at 1 January 2024 (23)				
Bank current and deposit accounts at 31 December 2024 (23)		<u><u>(9,312)</u></u>		

FINANCIAL STATEMENT
For the year ended 31 December

St. Georges Repair Fund Receipts & Payments Account - Restricted Fund

	2024		2023	
	£	£	£	£
Receipts				
Restricted Donations	14,965		0	
		14,965		0
Payments	13,572		0	
		13,572		0
Excess of Receipts over payments		<u><u>1,393</u></u>		<u><u>0</u></u>
Bank current and deposit accounts at 1 January 2024 (23)				
Bank current and deposit accounts at 31 December 2024 (23)		<u><u>1,393</u></u>		

**PAROCHIAL CHURCH COUNCIL OF
THE PARISH OF EARLSFIELD
STATEMENT OF ASSETS AND LIABILITIES
at 31 December 2024**

									TOTALS	
									2024	2023
	General Fund £	Restricted Investments £	St Georges repair fund	Chair fund	Flower Fund £	Church Hall £	Junior Church £	Organ Fund £	£	£
<i>Monetary Assets</i>										
Bank Current Account	(2,580)		1,393	(9,312)	1,276	19,408	81	1,329	11,595 [‡]	10,278
Bank short term deposit account	9,894								9,894	35,936
Bank long term deposit account	324,971								324,971	320,000
LDBF / CBF / COIF Investment Funds		12,852							12,852	11,490
 Total Cash	 332,285	 12,852	 1,393	 (9,312)	 1,276	 19,408	 81	 1,329	 359,312	 377,704
<i>Debtors</i>										
Debtors									0	10
Prepayments	0								0	0
NSB interest	0									293
Total Debtors	0	0			0	0	0	0	0	303
<i>Other Assets</i>										
Church Insurance value									24,550,000	24,550,000
Church Hall Insurance value									3,330,000	3,330,000
	0	0			0	0	0	0	27,880,000 [‡]	27,880,000
<i>Liabilities</i>										
Mission Giving	0								0	0
Creditors									0	0
Total Liabilities	0	0			0	0	0	0	0 [‡]	0